### ANNUAL REPORT

OF THE

**OFFICERS** 

OF THE

## TOWN OF LINCOLN



For the Fiscal Year Ending December 31

1953



## ANNUAL REPORT

OF THE

## **OFFICERS**

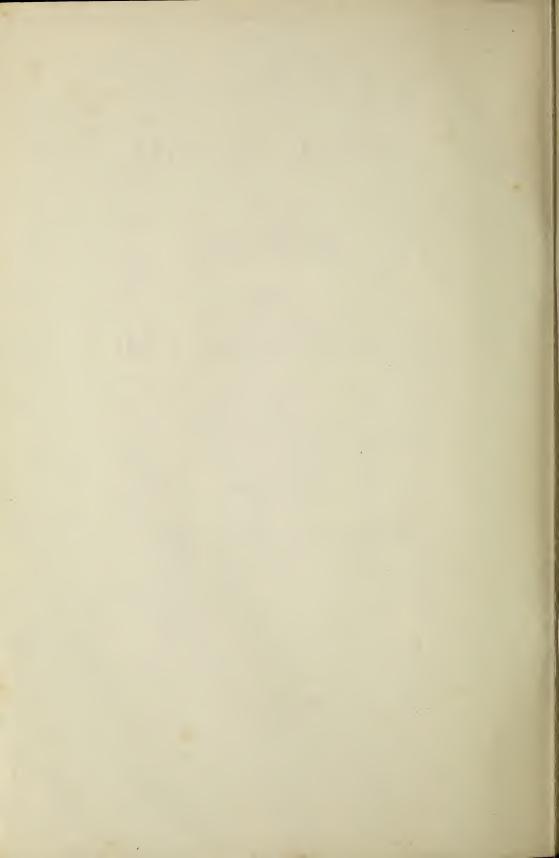
OF THE

Town Of Lincoln, N. H.

YEAR ENDING

December 31, 1953

THE RECORD PRINT Plymouth, N. H.



#### TOWN OFFICERS

Representative CHARLES GRIFFIN

Moderator

KENNETH RAMAGE

Selectmen

ROBERT SINCLAIR JAMES MacDONALD

ARTHUR SALEM

Treasurer

FREDERIC T. MARDEN

Town Clerk

ARCHIBALD FERGUSON

**Tax Collector** 

ELIZABETH J. YOUNG

School Board

LEO FOLEY

CHARLES GRIFFIN

RUTH GOODHUE

**Library Trustees** 

BLANCHE HALEY WENDELL TETLEY

VIOLET LANE

Police Officer

FRED L. JOHNSON

Librarian

IONE NORCOTT

GEORGE BOYLE NATHANIEL BARTLETT

Supervisors of Check List ARMAND BEAULIEU

Cemetery Trustees

GEORGE BOYLE CHARLES DOHERTY

ARTHUR ASSELIN

Water Commissioners

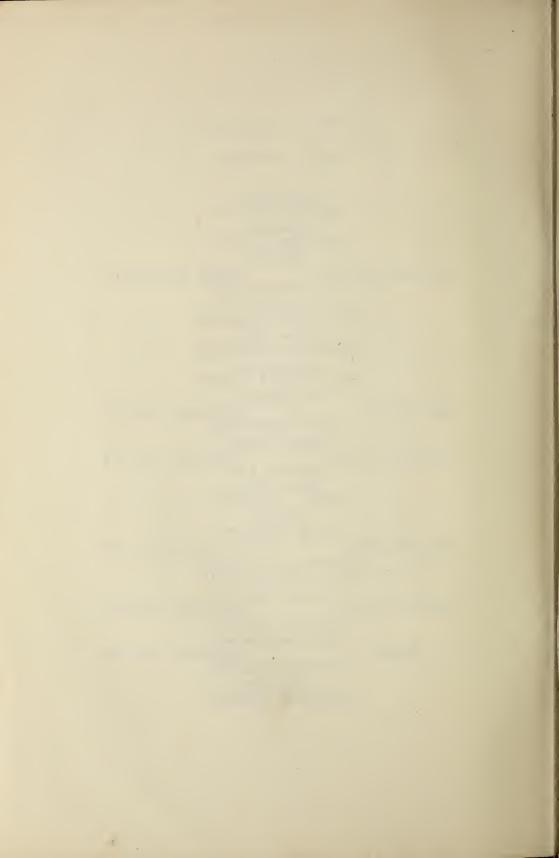
E. B. SMITH JOSE

JOSEPH H. LANDRY

KENNETH McINNIS

Fire Chief

KENNETH McINNIS



#### STATE OF NEW HAMPSHIRE

To the Inhabitants of the Town of Lincoln in the County of Grafton in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at Lincoln High School Auditorium in said Lincoln on Tuesday, the 9th day of March, next, at nine of the clock in the forenoon to act upon the following subjects:

- 1. To choose all necessary Town Officers for the year ensuing.
- 2. To raise such sums of money as may be necessary to defray Town Charges for the ensuing year and make appropriations of the same.
- 3. How much money will be raised for the Police Department.
- 4. How much money will be raised for the Fire Department.
- 5. How much money will be raised for the Public Health Department.
- 6. How much money will be raised for Town Maintenance.
- 7. How much money will be raised for Street Lighting.
- 8. How much money will be raised for Miscellaneous Expense.
  - 9. How much money will be raised for Cemeteries.
- 10. How much money will be raised for Public Library.
- 11. How much money will be raised for Support of Town Poor.

- 12. How much money will be raised for Old Age Assistance.
- 13. How much money will be raised for Maintenance of Water Department.
- 14. How much money will be raised for White Mt. Regions Assoc.
- 15. To see if the Town will vote to raise the sum of \$2,000.00 and Interest to take up Water Bonds due July 1, 1954.
- 16. To see if the Town will vote to authorize the Selectmen to hire money in anticipation of taxes.
- 17. To see if the Town will vote to raise \$64.86 for T. R. A. work, the State to contribute the sum of \$432.38.
- 18. To see if the Town will vote to raise the sum of \$500.00 for a 4th of July Celebration.
- 19. To see what action the town will take in regard to the spraying of the town against insects and appropriate money for same.
- 20. To see if the Town will vote to raise the sum of \$700.00 for a community skating rink, and to authorize the selectmen or moderator to appoint a committee of three to supervise the same.
- 21. To see if the Town will vote to raise the sum of \$200.00 for Civil Defense.
- 22. To see if the Town will vote to raise the sum of \$250.00 for the Lincoln-No. Woodstock Community Band.
- 23. To see what action the town will take in regard to garbage disposal and appropriate money for same.

24. To transact any other business that may legally come before the meeting.

Given under our hands and seal, this 22nd day of February in the year of our Lord, nineteen hundred and fifty-four.

ROBERT Y. SINCLAIR, JAMES MacDONALD, ARTHUR SALEM,

Selectmen of Lincoln

A true copy of Warrant-Attest:

ROBERT Y. SINCLAIR, JAMES MacDONALD, ARTHUR SALEM,

Selectmen of Lincoln

#### BUDGET

Estimate of Revenue and Expenditures for the ensuing year, January 1, 1954 to December 31, 1954, Compared with Actual Revenue and Expenditures of the Previous Year, January 1, 1953 to December 31, 1954.

#### Sources of Revenue

	Actual 1953	Estimated 1954	
From State:			
Interest and Dividends Tax \$	2,339.36	\$ 2,300.00	
Railroad Tax	98.29	95.00	
Savings Bank Tax	331.68	350.00	
Reimbursement a/c State and			
Federal Forest Land	2,958.32	3,000.00	
Reimbursement a/c Exemption			0
Growing Wood and Timber	2,044.13	2,000.00	Dies F
For Fighting Forest Fires	563.20	800.00	Dollar
National Forest Reserve	4,063.24	3,500.00	bell
From Local:		2,000.00 800.00 3,500.00	Sign
Dog Licenses	174.00	170.00	
Business Licenses, Permits			
and Filing Fees	128.00	125.00	
Fines and Forfeits,			
Municipal Court	560.80	500.00	
Interest Received on Taxes	114.63	125.00	
Cemetery	100.00	100.00	
Use of Equipment	933.40	500.00	
Motor Vehicle Permit Fees	4,255.04	4,000.00	

## From Local Sources Other Than Property Taxes:

 Poll Taxes
 1,105.00
 1,100.00

 National Bank Stock Taxes
 10.00
 10.00

Total Revenues from all Sources

Except Property Taxes \$ 19,779.09 \$18,675.00 Amount to be raised by Property Taxes 96,920.18

Total Revenue

\$115,595.18

New from Place

PURPOSES OF EXPENDITURES

	Esti	mate	Actual	Estimate	
		3	1953	1954	
Town Officers' Salaries	\$ 2,60	0.00 \$	2,596.50	\$ 2,600.00	
Town Officers' Expenses		0.00	1,060.37		
VElection and Registration	7.	5.00	68.00	225.00	
Police Department	3,90	0.00	4,138.58	4,100.00	4200 P
Fire Department	2,80		2,938.40	2,800.00	72001
Health Department	1,60		2,486.99	1,600.00	1600
Town Maintenance	8,50		8,497.83	8,500.00	10,000
Street Lighting	2,80		2,321.68	2,500.00	3000
Miscellaneous Expense		0.00	61.60	200.00	200
Cemeteries		0.00	865.71	1,000.00	700
Library		0.00	788.79	1,200.00	1200
Town Poor	2,000		2,193.27	3,000.00	4000
Old Age Assistance	400		517.64	400.00	700
Water Department	2,000		2,613.65	2,600.00	4000
White Mt. Regions Assoc.		).87	190.87	207.23	223.22
Interest		0.00	390.00	350.00	2050 00
Payment of Water Bonds	2,000		2,000.00	2,000.00	2000.00
Town Road Aid		0.84	59.84	64.86	65.23
Civil Defense	0.	7.04	62.85	200.00	400.00
			250.00	250.00	250,00
Community Band	6,000	00	6,201.56	6,500.00	
County Taxes	72,772		32,772.45	74,098.09	
School Taxes	12,112		2, 2. 40	. 1,000.00	

\$111,448.16\$103,076.58\$115,595.18

2000 for me car for Health dept.

1250 for F.I. C. A. Upperse. - New Hern
1250 for Buls & Playerounds - Patriotic Persposes

450 Fran + fine Schollands enchology of the Sand
250 for new truch + 4168 now in ban

1 31 55

#### SUMMARY OF INVENTORY

Real Estate	\$965,685.00
Electric Plants	79,194.00
Horses	600.00
Cows	125.00
Vehicles	2,500.00
Road Machinery	12,500.00
Wood and Lumber	8,258.00
Gasoline Pumps and Tanks	2,640.00
Value of Stock in Trade	499,151.00
Mills and Machinery	723,500.00
	\$2,294,153.00

#### TOWN PROPERTY

Library, Books and Equipment Police Department, Furniture and Equipment Highway Department Riverside Cemetery Water Systems Schools and Land	7,300.00 2,500.00 94,000.00 85,000.00
Schools and Land Town Officers' Equipment Fire Truck	100.00 2,500.00
- Inc II dek	

\$194,600.00

# Comparative Balance Sheets As of December 31, 1952 and December 31, 1953

#### Assets

Assets	Decem	ber 31, 1952	2 Decemb	er 31, 1953
Cash:				
Treasurer	5	8,875.17		\$ 5,045.09
Capital Reserve Fund				
(Contra)				4,000.00
Accounts Due Town:				
State of New Hamp	shire:			
Railroad Tax \$	101.87	\$		
Savings Bank Tax Bounties	329.66 5.50		15.50	
Forest Fire Reimbursement			844.81	
Rembursement		437.03-	044.51	860.31
Other Accounts:				
Lincoln Mun. Court.	560.80		1,021.10	
Use of Equipment F. O. A. B. Tax	210.00		300.00	
(Employees) Overpayment of Tax	63.30			
Collector's Fees	12.53			
		846.63-		1,321.10
Uncollected Taxes:				
Levy of 1953 Levy of 1952	4,691.73		5,407.84 78.00	
Levy of 1951	143.22		22.00	
Prior Years	1,124.10	5,959.05—	6.00	5,513.84
Uncollected State Head		·		.,
Taxes (Contra)		1,085.00		895.00
Total Assets	\$	17,202.88	•	\$17,635.34
Net Debt	_	18,039.98		16,466.69
Total Assets &	Net Del	bt \$	35,242.86	\$34,102.03

#### Liabilities

Liabilities Dece	mber 31, 1952	December 3	1, 1953
Accounts Owed by Town:			
Town Clerk— Excess Remittance Special Poll Taxes at \$3 Due State: Collected Not Remitted to State \$3.		\$	.97
Uncollected—Due when collected 21.0  State Head Taxes:	•		21.00
Uncollected Taxes (Contra) 1,085.0 Head Taxes & Penalties Collected and Due	00	895.00	
State Treas. 1,133.8	36 <b>2,21</b> 8.86—	110.50	1,005.50
Capital Reserve Fund			
(Contra)	2,000.00	4	1,000.00
Due School District:			
A/c Appropriation	10,000.00	10	,000.00
Due State of New Hampshire			
a/c Previous Reim- bursement of Yield Tax Losses			74.56
Indebtedness:			
Water Bonds	21,000.00	19	0,000.00
Total Liabilities	\$ 35,242.86	\$34	1,102.03
Total Liabilities	\$ 35,24286	\$34	1,102.03

# TAX LEVY OF 1953 Summary of Warrant Fiscal Year Ended December 31, 1953

#### Debits

Debits	Tota	Property I Taxes	Poll Taxes	Interest
Taxes Committed to	Collector:			
Property & Poll Taxes \$ National Bank St Taxes Yield Taxes	ock 10.00	· ·	1,124.00 \$	
Added Taxes Durin	g 1953:			
Poll Taxes	30.00		30.00	
Interest Collected	1.54			1.54
	\$101,585.57	\$100,430.03	\$ 1,154.00	\$ 1.54
	Cre	dits		
Remittances to Tre	asurer:			
A/c Property Tax	es,			
Poll Taxes & Interest		\$93,143.73	\$ 958.00	\$ 1.54
A/c National Ban Stock Taxes	10.00			
A/c Yield Taxes	·	1,928.91		
Abatements Allowed	:			
Property Taxes	127.60	127.60		
Uncollected Taxes —	-			
Dec. 31, 1953: Property & Poll Taxes Yield Taxes	5,139.60 274.19	4,945.60 274.19	196.00	
	\$101,585.57\$	3100,430.03	1,154.00	\$ 1.54

<sup>(\*)</sup> Includes \$274.19 Not Committed to Collector at Time of Audit

# Tax Levies of Prior Years

# Summary of Warrants

Fiscal Year Ended December 31, 1953

Poll Taxes

tior to	1944	10.00			\$10.00
P	1944	\$ 2.00 3.00			\$5.00
i	1945	\$ 11.00 18.00			\$29.00
f:	1946	\$ 4.00			\$4.00
vevies o	1947	\$ 2.00			\$2.00
- Tax I	1948	\$ 4.00			\$4.00
	1949	\$ 12.00			\$12.00
	1950 1949 1948 1947 1946 1945 1944 1944	$\begin{smallmatrix} & & 1,048.10 & \$ & \$ & \$ & \$ & \$ & \$ & \$ & \$ & \$ & $			\$ 1,058.10
1	1951	28.00	115.22	10.01	153.23
	1952	.952: \$ 5,509.83 \$ 4,461.73 \$ 313.00 230.00	(*) 5.95	14.00 103.08	\$ 6,092.09 \$ 4,814.76 \$ 153.23 \$ 1,058.10 \$12.00 \$4.00 \$2.00 \$4.00 \$29.00 \$5.00 \$10.00
	Total 1952	5,509.83 \$ 313.00	21.00 $121.17$	14.00	6,092.09 8
		- Dec. 31, 1952		ng 1953 During 1953	•
	Debits	Uncollected Taxes - Dec. 31, 1952: Property Taxes \$\\ \Prigner \ \ \Prigner \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	Poll Taxes at \$3 Yield Taxes	Added Taxes During 1953 Interest Collected During 1953	

Credits

#### STATE HEAD TAXES

#### Summary of Warrants

### Fiscal Year Ended December 31, 1953

#### DEBITS

— Tax Levy of 1952 — — Tax Levy of 1953 — Head Taxes Penalties Head Taxes Penalties

Uncollected Head Taxes - Dec. 31, 1952 \$ 1,085.00 \$	\$ :	\$
Head Taxes Committed to Collector	3,430.00	
Added Taxes During 1953 30.00	80.00	
Penalties Collected During 1953 63.00	 	5.50
Total Debits \$ 1,115.00 \$ 63.00	\$ 3,510.00	\$ 5.50
CREDITS		
Remittances to Treasurer:		
A/c State	2,615.00	\$ 5.50
Abatements Allowed 485.00 Uncollected Head Taxes - Dec. 31, 1953	895.00	
	\$ 3,510.00	\$ 5.50
Summary: Head Taxes & Penalties Collected by Collector	\$ 2,620.50	
Less: Amount Stated as Collected on Reports to State Treasurer	2,510.00	
Amount Collected But Not Remitted to State Treasurer	\$ 110.50	
Amount Stated as Collected on Reports	\$ 2,510.00	
Less: Revenue Retained (10% of Amount Collected, Less Added Taxes)	 244.50	
Excess Payment on Voucher 301	\$ 2,265.50 5.00	
Net Amount Paid to State Treasurer	\$ 2,270.50	

# VETERANS AND VETERANS WIDOWS EXEMPTIONS

Robert Audley	\$	1,000.00
Victor Aldridge	· ·	1,000.00
Edward Beckwith		1,000.00
Wilfred Bishop		1,000.00
Sadie Brooks		1,000.00
James R. Boyle		1,000.00
John J. Boyle		1,000.00
Roland Bourassa		1,000.00
Charles Burbank		1,000.00
Francis Caldwell		1,000.00
Edward Carr		1,000.00
Lawrence Carr		1,000.00
Howard Champagne		1,000.00
Frederick Charron		1,000.00
George Chase		1,000.00
Joseph Cloutier		1,000.00
William Couture		1,000.00
George Freedman		1,000.00
William Greenwood		1,000.00
Charles Georgia, Jr.		1,000.00
Carroll Greenwood		1,000.00
Roland Goodbout		1,000.00
George Hooker		1,000.00
Kenneth Horner		1,000.00
Herman Holmes		1,000.00
Grace Johnson		1,000.00
Fred Johnson		1,000.00
Kenneth Labrecque		1,000.00
William Labrecque		1,000.00
Arthur Lareau		1,000.00
Henry Larue		1,000.00
Wilfred Ledger		1,000.00
Gordon Legassie		1,000.00
James Maguire		1,000.00
Robert E. Mitten		1,000.00

Robert McBey	1,000.00
Robert McCaffrey	1,000.00
Gladys MacDonald	1,000.00
Albert McAfee	1,000.00
Joseph L. McGee	1,000.00
Everett Mayhew	1,000.00
Donald O'Brien	1,000.00
Daniel O'Rourke	1,000.00
Elizabeth O'Brien	1,000.00
George Pasichuke	500.00
John Patterson	600.00
Alexander Plante	200.00
Kenneth Ramage	1,000.00
August Rancourt	1,000.00
Thomas Rancour	1,000.00
Bernard Rogers	1,000.00
Richard Roy	1,000.00
Patrick Reardon	1,000.00
Walter Sidney	1,000.00
George Strickland	1,000.00
Robert Sinclair	1,000.00
Herman Schlaefer	1,000.00
Roland Tardif	1,000.00
Joseph A. Theriault	1,000.00
Roger Thompson	1,000.00
Allan Towers	1,000.00
Roland Vezina	1,000.00
Wilbur Woods	650.00
John Welsh	1,000.00
Lester Winkley	1,000.00
	\$ 62,950.00
	· ·

#### Analysis of Change in Financial Condition Fiscal Year Ended December 31, 1953

Net Debt - Dec. 31, 1952 \$ 18,039.98 Net Debt - Dec. 31, 1953 16,466.69 Decrease in Net Debt. 1,573.29 Factors Affecting Change in Financial Condition Decreases in Net Debt: Bonds Paid \$ 2,000.00 Adjustment in Settlement of 1952 Head Taxes 71.08 Increase in Accounts Receivable 1,880.08 - \$ 3,951.16 Increases in Net Debt: Net Budget Deficit (Exhibit D) 2,288,92 Yield Taxes Abated 5.95 Motor Vehicle Permit Refunds 8.44 Yield Tax Reimbursement Due State 74.56 2,377.87 Net Decrease 1,573.29

#### Classified Statement of Receipts and Expenditures Fiscal Year Ended December 31, 1953

#### Receipts

### Current Revenue: Local Taxes: Current Year:

Property Taxes \$93,143.73
Poll Taxes @ \$2 958.00
National Bank Stock
Taxes 10.00
Yield Taxes - 1953 1,928.91
State Head Taxes
1953 2,615.00

\$98,655.64

#### Prior Years:

Property Taxes	3,510.23
Poll Taxes @ \$2	129.00
Poll Taxes @ \$3	18.00
Yield Taxes	115.22
State Head Taxes	
1952	630.00

Interest Received on Taxes 4,402.45
Penalties on State Head Taxes 68.50

-\$103,241.22

#### State of New Hampshire

Interest & Dividends Tax	\$ 2,339.36
Railroad Tax - 1952 Account	101.87
- 1953 Account	98.29
Savings Bank Tax -	
1952 Account	329.66
1953 Account	331.68
Reimbursement a/c State &	
Federal Forest Lands	2,958.32

	63.24 70.22 —— 10,792.64
Local Sources, Except Taxes:	
Dog Licenses \$ 1' Business Licenses, Permits	74.00
and Filing Fees	28.00
Income from Trust Funds -	60.80
T	00.00 <b>55.</b> 04
Income from Departments:	
Health Dept. \$ 998.60 Town Poor 220.50	
Police Dept. 200.19	
Highway Dept. 1,084.26	09 EE
\$ 2,50	<del></del> \$ 7,721.39
Total Current Revenue Receipts	\$121,755.25
Receipts Other Than Current Revenue:	Ψ121, 100,20
Temporary Loans \$ 12,00	00.00
Refunds:	
To Cancel 1952 Check Outstanding - #183 \$ 37.00 Excess Payment of State	
Head Tax 5.00	40.00
	42.00 12,042.00
Total Receipts From All Sources Balance - Jan. 1, 1953	\$133,797.25 8,875.17
Grand Total	\$142,672.42
24	

#### Summary of Treasurer's Account

#### And Proof of Balance

Fiscal Year Ended December 31, 1953

Balance - Jan. 1, 1953 \$ 8,875.17 Receipts		
During Year 133,797.25\$142,672.	12	
Expenditures During Year 137,627.		
Balance - Dec. 31, 1953	_ \$	5,045.09

<del></del>	
Proof of Bal	lance
Balance in The Pemigewasset N	Jational Bank
As per Statement of Dec. 31, 1953	\$ 35,036.28
Add: Deposit of Dec. 31, 1953 \$ 692.24	
Jan. 11, 1954       870.0         Jan. 12, 1954       98.7	78
Jan. 15, 1954 1,970.8 Jan. 16, 1954 131.5	59
	3,763.45 
Less: Checks Outstanding	\$ 38,799.73 33,788.60
Add: Cash on Hand	\$ 5,011.13 33.96
Reconciled Balance - Dec. 31, 19	953 \$ 5,045.09

#### Classified Statement of Receipts and Expenditures Fiscal Year Ended December 31, 1953

#### Expenditures

General Government: Town Officers' Salaries Tax Collector's Head Tax Collection Fees Town Officers' Expenses Election & Registration  \$ 2,596.50  77.96  1,060.37	
Protection of Persons & Property:	
Police Department \$ 4,304.68 Fire Dept. & Forest Fires Bounties 10.00 Damage by Dogs 23.82 Civil Defense 62.85	
Health:	
Health Department	9 496 00
· ·	2,486.99
Highways & Bridges:	
Town Road Aid \$ 59.84 Town Maintenance— Summer \$ 5,573.94 Winter 2,923.89	
<del></del>	
Spraying Trees 41.60 Street Lighting 2,321.68	
2,521.00	10,920.95
Libraries	788.79
Public Welfare:	
Old Age Assistance \$ 517.64 Town Poor 2,450.77	2,968.41

Patriotic Purposes:	200.00
Memorial Day & Other Celebrations	600.00
Recreation:	
Community Band	250.00
Public Service Enterprises:	
Municipal Water Dept. \$ 2,613.65 Cemeteries \$ 865.71	3,479.36
Unclassified:	
Advertising & Regional Associations: White Mt. Region \$ 190.87 Local Advertising 20.00 \$ 210.87	
Refunds - Motor Vehicle Permits 8.44 Old Age Benefits - Town Share 110.28	329.59
Interest:	
Paid on Temporary Loans \$ 75.00 Paid on Bonds 315.00	390.00
Indebtedness Payments:	
Temporary Loans       12,000.00         Bonds       2,000.00         Capital Reserve Fund       4,000.00	18,000.00
Payments to Other Governmental Divisions:	
State Head Taxes & Penalties Paid to State Treasurer:	
Levy of 1952 \$ 1,741.95 Levy of 1953 \$ 2,270.50 	

County Tax School District	6,201.56 72,772.45
_	82,986.46
Total Payments For All Purposes Balance - Dec. 31, 1953	\$137,627.33 5,045.09
Grand Total	\$142,672.42

#### SUMMARY OF PAYMENTS

#### Town Officers' Salaries

To I I Walsh Tustice	\$	400.00
Daniel J. Walsh, Justice Charles Griffin, Associate Justice	•	49.00
Robert Sinclair, Selectman		225.00
James MacDonald, Selectman		350.00
James MacDonald, Overseer of Poor		50.00
Arthur Salem, Selectman		225.00
Elizabeth Young, Tax Collector		400.00
Frederic Marden, Treasurer		200.00
Archibald Ferguson, Town Clerk		150.00
Archibald Ferguson, Town Clerk Fees		302.50
Kenneth Ramage, Moderator		50.00
Nathaniel Bartlett, Supervisor		40.00
George Boyle, Supervisor		40.00
Armand Beaulieu, Supervisor		40.00
George Boyle, Cemetery Trustee		25.00
Charles Doherty, Cemetery Trustee		25.00
Arthur Asselin, Cemetery Trustee		25.00
	\$	2,596.50
Town Officers' Expenses		
	\$	125.05
Franconia Paper Corp., rent and supplies	\$	125.05 362.61
Franconia Paper Corp., rent and supplies	\$	362.61
Franconia Paper Corp., rent and supplies Record Print, printing Robert R. Stanley Agency, town bonds	\$	
Franconia Paper Corp., rent and supplies Record Print, printing Robert R. Stanley Agency, town bonds N. H. Assessors Association, dues	\$	362.61 130.00
Franconia Paper Corp., rent and supplies Record Print, printing Robert R. Stanley Agency, town bonds N. H. Assessors Association, dues N. H. Tax Collectors Association, dues	\$	362.61 130.00 3.00
Franconia Paper Corp., rent and supplies Record Print, printing Robert R. Stanley Agency, town bonds N. H. Assessors Association, dues N. H. Tax Collectors Association, dues N. H. Town Clerks Association, dues	\$	362.61 130.00 3.00 6.00
Franconia Paper Corp., rent and supplies Record Print, printing Robert R. Stanley Agency, town bonds N. H. Assessors Association, dues N. H. Tax Collectors Association, dues N. H. Town Clerks Association, dues N. H. State Tax Commission, auditing	\$	362.61 130.00 3.00 6.00 2.00
Franconia Paper Corp., rent and supplies Record Print, printing Robert R. Stanley Agency, town bonds N. H. Assessors Association, dues N. H. Tax Collectors Association, dues N. H. Town Clerks Association, dues N. H. State Tax Commission, auditing F. J. Shores, transfers	\$	362.61 130.00 3.00 6.00 2.00 124.55 21.83 .30
Franconia Paper Corp., rent and supplies Record Print, printing Robert R. Stanley Agency, town bonds N. H. Assessors Association, dues N. H. Tax Collectors Association, dues N. H. Town Clerks Association, dues N. H. State Tax Commission, auditing F. J. Shores, transfers	\$	362.61 130.00 3.00 6.00 2.00 124.55 21.83 .30 12.90
Franconia Paper Corp., rent and supplies Record Print, printing Robert R. Stanley Agency, town bonds N. H. Assessors Association, dues N. H. Tax Collectors Association, dues N. H. Town Clerks Association, dues N. H. State Tax Commission, auditing F. J. Shores, transfers Anna D. Proctor, transfer name Fred L. Tower, N. H. Register	\$	362.61 130.00 3.00 6.00 2.00 124.55 21.83 .30 12.90 28.84
Franconia Paper Corp., rent and supplies Record Print, printing Robert R. Stanley Agency, town bonds N. H. Assessors Association, dues N. H. Tax Collectors Association, dues N. H. Town Clerks Association, dues N. H. State Tax Commission, auditing F. J. Shores, transfers Anna D. Proctor, transfer name Fred L. Tower, N. H. Register Edson C. Eastman, supplies	\$	362.61 130.00 3.00 6.00 2.00 124.55 21.83 .30 12.90 28.84 50.00
Franconia Paper Corp., rent and supplies Record Print, printing Robert R. Stanley Agency, town bonds N. H. Assessors Association, dues N. H. Tax Collectors Association, dues N. H. Town Clerks Association, dues N. H. State Tax Commission, auditing F. J. Shores, transfers Anna D. Proctor, transfer name Fred L. Tower, N. H. Register Edson C. Eastman, supplies Brown & Saltmarsh, supplies	\$	362.61 130.00 3.00 6.00 2.00 124.55 21.83 .30 12.90 28.84 50.00 96.75
Franconia Paper Corp., rent and supplies Record Print, printing Robert R. Stanley Agency, town bonds N. H. Assessors Association, dues N. H. Tax Collectors Association, dues N. H. Town Clerks Association, dues N. H. State Tax Commission, auditing F. J. Shores, transfers Anna D. Proctor, transfer name Fred L. Tower, N. H. Register Edson C. Eastman, supplies	\$	362.61 130.00 3.00 6.00 2.00 124.55 21.83 .30 12.90 28.84 50.00

Raymond Mayhew, Floor brush	4.04
Robert Sinclair, expenses for year	13.65
Arthur Salem, expenses for year	19.00
James MacDonald, expenses for year	19.70
Elizabeth Young, expenses for year	17.77
Frederic T. Marden, postage	15.38
	<del></del>
	\$ 1,060.37

#### Fire Department

Franconia Paper Corp., rent and supplies \$	162.76
Justin A. McCarthy, supplies	651.49
Fire Protection Co., supplies	36.50
W. S. Darley Co., supplies	10.37
Sudbury Laboratory, supplies	12.50
R. H. Smith Co., oxygen	14.00
N. E. Tel. & Tel. Co., telephone	78.24
Noyes Insurance Agency, insurance on truck	141.75
Kenneth McInnis, Fire Chief salary	221.00
Patrick Roy, Asst. Fire Chief, salary	177.00
Fred Charron, Fireman Salary	125.00
Arthur Lareau, Fireman Salary	125.00
Raymond Goss, Fireman Salary	125.00
Daniel Donovan, Fireman Salary	125.00
Bertram Albee, Fireman Salary	125.00
Louis Hamnett, Fireman Salary	125.00
Carl Davis, Fireman Salary	125.00
Louis Emerson, Fireman Salary	125.00
Robert Roy, Fireman Salary	10.42
John Mosco, Fireman Salary	114.58
Neil McInnis, Fireman Salary	125.00
Joseph A. Theriault, Fireman Salary and labor	137.50
Fred Johnson, Fireman Salary	31.25
Attending Fire Meetings	14.04
	11.01

Police Department		
Fred Johnson, Salary	\$	3,125.00
Fred Johnson, car expenses	7	608.65
N. E. Tel. & Tel. Co., telephone		52.75
Franconia Paper Corp., rent and supplies		133.98
N. H. Police Retirement Fund		187.38
Colby Press, Bicycle Plates		18.82
Fortnightly Club, Light Tape		10.00
Reg Keniston, Photos		2.00
	\$	4,138.58
Election and Registration		
	\$	7.50
Juliet Lessard, Ballot Clerk	φ	7.50
Kathleen Boyle, Ballot Clerk		7.50
Mary Marden, Ballot Clerk		7.50
Elizabeth Canton, Ballot Clerk		17.00
Lunches and Labor on Booths Record Print, Printing Ballots		21.00
Record Films, Timoning Danous		
	\$	68.00
Miscellaneous Expense		
m to D. I. Janakian	\$	250.00
Community Band, donation	Ψ	20.00
Accident Prevention Fund, donation		62.85
Civilian Defense		41.60
Insect Spraying Expense		11.00
	\$	374.45
Town Poor		
	æ	44.57
Franconia Paper Corp., food and supplies	\$	514.65
Grafton County Farm, board and room		914.09
Sceva Speare Memorial Hospital,		409.63
care of patients		300.00
Nichols Funeral Home, burials		79.50
J. B. MacDonald, M.D., Services		, 5.00

L. B. Copenhaver, M.D., Services		35.50
Lyall A. Middleton, M. D., Services		86.50
E. B. McGregor, M.D., Services		5.00
W. S. Gordon, fuel oil		33.21
Parker Drug Stores, supplies		104.55
County of Merrimack, food		8.00
Mrs. Earl Laleme, Rest Home		450.00
Mrs. Nora Desloges, supplies		35.30
Joseph Asselin, digging graves		50.00
Lewis Blanchard, transients		7.75
Paul F. Mulleavey, services		15.00
Town of Lisbon, food		109.94
Grafton Oil Co., fuel oil		19.72
Mrs. E. E. Clark, rent		14.00
Perkins Pharmacy, supplies		9.00
Public Service Co. of N. H., lights		8.00
Arthur Salem, clothing		37.95
Transportation to County Farm		36.00
		0.410.77
	\$	2,413.77
Less—Refunds from Town Cases		220.50
	\$	2,193.27
		,
Water Department		
Franconia Paper Corp., labor and supplies	\$	288.44
H. R. Prescott & Sons, supplies	т	237.62
Wonder Products, Inc., chlorine		48.00
N. H. Water Works Assn., dues		5.00
E. B. Smith, labor and expense		160.90
Carl A. Davis, contract labor		130.03
Henry Santaw, care of chlorinator		150.00
State of N. H., supplies		38.80
N. H. Division of Sanitary Eng., supplies		.80
Concord Foundry & Machinery Co., supplies	3	18.00
J. H. Fadden & Son, supplies		27.50
W. S. Gordon, kerosene		2.12
F. S. Willey, trucking		2.10
George McGee, use of bulldozer		545.00

C. II. D. L. andre. gragalina		6.24
C. V. Doherty, gasoline		70.00
A. B. Keniston, use of shovel Joseph H. Landry, contract labor		22.60
Louis Hamnett, labor		7.50
Walter Woods, labor		395.00
Daniel Venskus, labor		221.00
James Walsh, Jr., labor		80.00
Gordon Legassie, labor		70.00
Walter McLeod, labor		64.00
Leonard Mayhew, labor		18.00
Ugo Mazzei, labor		5.00
Ogo Mazzei, iasoi		
	\$	2,613.65
T 43		
Library		
T Nomacht golowy	\$	300.00
Ione Norcott, salary Fred Johnson, janitor salary	т	100.00
Franconia Paper Corp., lights & supplies		36.28
A. M. Rand Hardware, gas		79.50
A. M. Rand Hardware, gas American Mutual Liab. Ins. Co.		17.80
Universal Decorating Co.		15.00
Detective Book Club, books		24.72
Personal Book Shop, books		134.99
H. W. Wilson Co., books		8.00
Doubleday & Co., subscriptions		18.00
Moore-Cottrell Co., subscriptions		44.00
H. R. Huntting Co., subscriptions		10.50
		500.50
	\$	788.79
Cemeteries		
Cemeteries		
Franconia Paper Corp., supplies	\$	16.03
B. E. Roberts, sharpening knives		8.00
C. V. Doherty, labor and gas		21.73
Warren Chase, labor		35.00
Northern Paving & Const. Co., use of grad	er	12.75
A. M. Rand Hardware, water pipe		16.80
Lee Chase, loam		8.00
200 02200, 200		

Lyle C. Huntoon, trucking		2.50
Robert Audley, trucking		2.50
Hiltz Bros., gravel		240.40
George McGee, use of bulldozer		208.00
Walter Woods, labor		70.00
Randolph Boyle, labor		11.00
James Walsh, Jr., labor		16.00
Gordon Legassie, labor		11.00
Daniel Venskus, labor		$\frac{34.00}{22.00}$
Raymond Emerson, labor		25.00
Walter McLeod, labor Guy Hiltz, labor		10.00
Richard Caldwell, labor		10.00
Edward Mulleavey, labor		10.00
William Tucker, labor		10.00
Arthur Asselin, labor		11.00
Maurice Asselin, labor		10.00
Joseph Asselin, labor		38.00
Pierre Asselin, labor		6.00
	\$	865.71
Street Lighting		
Franconia Paper Corp., power and lamps	\$	2,321.68
Old Age Assistance		
N. H. State Welfare Department	\$	517.64
White Mt. Region Association		
White Mit. Region Association		
Appropriation	\$	190.87
Interest		
First National Bank of Boston, water bonds	\$	315.00
Pemigewasset National Bank		75.00
temporary loans		75.00
	\$	390.00
	7	

Payment on Bonds		
First National Bank of Boston, water bonds	\$	2,000.00
County Tax		
Grafton County	\$	6,201.56
Lincoln School District		
On Account 1953-54 Appropriation	\$	72,772.45
July 4th Celebration		
Vitale Fireworks Mfg. Co., fireworks Railway Express Co., express on fireworks American Legion, awards Kenneth Stewart, band	\$	440.00 34.95 54.00 71.05
	\$	600.00
Town Maintenance—Summer		
Franconia Paper Corp., gas, oil, supplies, etc. State of N. H., road oil H. W. Crooker, cold patch Littleton Sand & Gravel, stone mix Donald Wheeler, supplies J. H. Fadden & Son, supplies	\$	874.28 56.11 79.80 32.45 6.16 86.20
George McGee, cinders N. H. Explosives & Machinery, cement mix American Mutual Liab. Ins. Co. Charles Lynch, mowing grass C. V. Doherty, gas and oil O'Rourke Service Station, gas J. E. Faltin Transp. Co., trucking Louis Hamnett, labor R. C. Hazelton, supplies Walter Woods, labor Daniel Venskus, labor	ker	$\begin{array}{c} 24.60 \\ 565.25 \\ 182.51 \\ 51.25 \\ 132.64 \\ 3.87 \\ 2.25 \\ 6.00 \\ 236.50 \\ 2,170.00 \\ 311.00 \\ 136.00 \\ \end{array}$
Gordon Legassie, labor		

Walter McLeod, labor		108.00
Bertram Albee, Jr., labor		159.00
James Walsh, Jr., labor		76.00
Randolph Boyle, labor		61.00
Wilbur Woods, labor		50.00
John Banks, labor		67.00
Earl Woods, labor		41.00
Floyd Ramsey, Jr., labor		29.00
Edward Wiggett, labor		4.00
W. S. Gordon, kerosene		3.23
E. B. Smith, labor		18.84
<b>11. 15.</b> Similar, 14801		10.01
Total Town Maintenance—Summer	\$	5,573.94
Town Maintenance—Winter		
Errange Danes Company il		
Franconia Paper Corp., gas oil,	æ	740 10
supplies, etc.	\$	742.16
Noyes Insurance Agency, insurance		007.05
on truck and loader		287.95
R. C. Hazeltine Co., supplies		52.50
Chase Grain Mill, road salt		102.80
J. E. Faltin Transp. Co., trucking		2.20
Henry Santaw, gas		16.77
C. V. Doherty, gas and oil		34.80
American Mutual Liab. Ins. Co.		182.51
Arthur Salem, rental		125.00
Walter Woods, labor		1,005.00
Daniel Venskus, labor		195.00
Louis Emerson, labor		60.95
Edward Wiggett, labor		60.25
Henri Binette, labor		30.00
Louis Hamnett, labor		10.00
Everett Cloud, labor		10.00
George Strickland, labor		6.00
Total Town Maintenance—Winter	\$	2,923.89
Total Town Maintenance—		
Summer and Winter	\$	8,497.83
	Ψ	0,401.00
99		

#### Summary of Town Clerk's Accounts Fiscal Year Ended December 31, 1953

#### Debits

ide to me at a D . the Township		
Motor Vehicle Permits Issued: 1952—Nos. 116401-116411 1953—Nos. 121601-122122	\$ 23.64 4,230.43 	4,254.07
Dog Licenses Issued: 63 Males at \$2.00 5 Females at \$5.00 1 Kennel at \$12.00 1 Kennel at \$25.00	\$ 126.00 25.00 12.00 25.00	
Less: 70 Fees at 20c each Filing Fees	\$ 188.00 14.00	174.00 8.00
Total Debits		\$ 4,436.07
	edits	
Remittances to Treasurer:		
A/c Motor Vehicle Permits A/c Dog Licenses A/c Filing Fees	8.00	4,437.04
Less: Excess Remittance on I Permits Due Clerk		.97
Total Credits		\$ 4,436.07

Total Credits

## **Municipal Court**

## Statement of Receipts, Expenditures and

## Proof of Balance

## Fiscal Year Ended December 31, 1953

Balance - Dec. 31, 1952	\$	560.80	)		
Receipts:					
Fines Collected	_	1,985.00		2,545.80	
Expenditures:					
State Motor Vehicle Commissioner Town of Lincoln— 1952 Account Medical Fees Postage & M. O. Fees Supplies & Services Witness Fees Check Returned - N. S. F Joseph Toney Small Claims	\$	873.00 560.00 5.00 8.68 30.50 2.12 10.00 34.60			
	_			1,524.70	
Balance - Dec. 31, 1953				\$	1,021.10
PROOF O	F E	BALANC	Έ		
Balance in the Pemigewasset N Plymouth, New Hampshire, Statement dated Oct. 29, 19	$\mathbf{A}\mathbf{s}$ .	Per	k, \$	950.74	
Less: Outstanding Checks	00		Ψ	13.50	
			\$	937.24	
Add: Cash on Hand - Dec. 31,	19	53		83.86	
Reconciled Balance - Dec. 31,	19	53		\$	1,021.10

Statement of Trust Fund Principal, Income

# and Investments

# Fiscal Year Ended December 31, 1953

Prin. & Income Dec. 31, 1953		261.32	223.61	4,000.00	84.93 \$ 4,484.93		\$ 4,484.93
		<del>(/0-</del>		4	€Ð-		÷
Balance Dec. 31, 1953		61.32 \$	23.61		84.93	261.32 223.61 4,000.00	
		€9-			€9-	€9-	
Expended During 1953							
	Income	€9-	**		69	26)	
Earned During 1953	Inc	7.66 \$	6.56		14.22 \$	(Account 37726) (Account 43316) Hampshire	
		€÷	10		€-	cco	
Dec. 31, 1952		53.66 \$	17.05		70.71 \$	(A)	
Balance		ro	-		2	shire shire New	
		₩-			69-	ipsh ipsh N	
		200.00 \$	200.00	4,000.00	0.0	New Hampshire New Hampshire -Plymouth, New I	
Dec. 31, 1953		20(	20(	,000	1,40	w F w F	
Balance		<del>69</del> -		4	69	New New Plym	•
				00	00		
Mew Funds				4,000.00	000	leton letor Banl	
	-	40-		4,	400.00 \$ 4,000.00 \$ 4,400.00 \$	ITS Bank—Littleton, Bank—Littleton, v Savings Bank-	0
		200.00	00		90	A K	
Balance Dec. 31, 1952		200	200.00		100	TS Bank Bank	5
Војево		CA	64		1	ENTS gs Bar gs Bar	
		€9-				ESTMEN Savings Savings Guarant	5
	2]			¥	i	Sass	1
	Principal	Lot	1			INVESTMENTS Littleton Savings Bank—Litt Littleton Savings Bank—Litt Plymonth Gnaranty Savings	3
	Prir	ry	Lot				2
	١	Hen	Fu rtt	Fu		JTD	4
		C. B. Henry Fund— Katherine L. Henry	Esther C. Burtt Fund- Esther C. Burtt Lo	Capital Reserve Fund New Equipment - 1			
		ine	ۻٙڝٙ	cese qui			
		Her	r C	B 区 区			
		B. Kat	the Est	pit.			
		ರ	БÄ	చ			

## Statement of Bonded Indebtedness, Showing Annual Maturities of Principal and Interest As Of December 31, 1953

Original Amount of Date of Issue Principal Maturity Interest Payable Da Payable At	Date tes	January 1 rst National Ba	Water Bonds 1½% \$35,000.00 July 1, 1945 July 1st st & July 1st ank (Boston)
Maturities	Serial		
Fiscal Year Ending	No.	Amount	Interest
Dec. 31, 1954	17-18	\$ 2,000.00	\$ 285.00
Dec. 31, 1955	19-20	2,000.00	255.00
Dec. 31, 1956	21-22	2,000.00	225.00
Dec. 31, 1957	23-24	2,000.00	195.00
Dec. 31, 1958	25-26	2,000.00	165.00
Dec. 31, 1959	27-28	2,000.00	135.00
Dec. 31, 1960	29-30	2,000.00	105.00
Dec. 31, 1961	31	1,000.00	75.00
Dec. 31, 1962	32	1,000.00	60.00
Dec. 31, 1963	33	1,000.00	45.00
Dec. 31, 1964	34	1,000.00	30.00
Dec. 31, 1965	35	1,000.00	15.00
		\$ 19,000.00	\$ 1,590.00

## LINCOLN-NORTH WOODSTOCK COMMUNITY BAND

Balance on Hand Feb. 1, 1953 Received From: Town of Lincoln Town of Woodstock Old Home Day Committee Collections			678.71 856.70
Paid To: Out of Town Players Check Books Posters New Music Telephone Calls	12	0.00 3.00 3.04 2.00 3.00 \$	800.04
Balance on Hand Feb. 1, 1954		\$	56.66

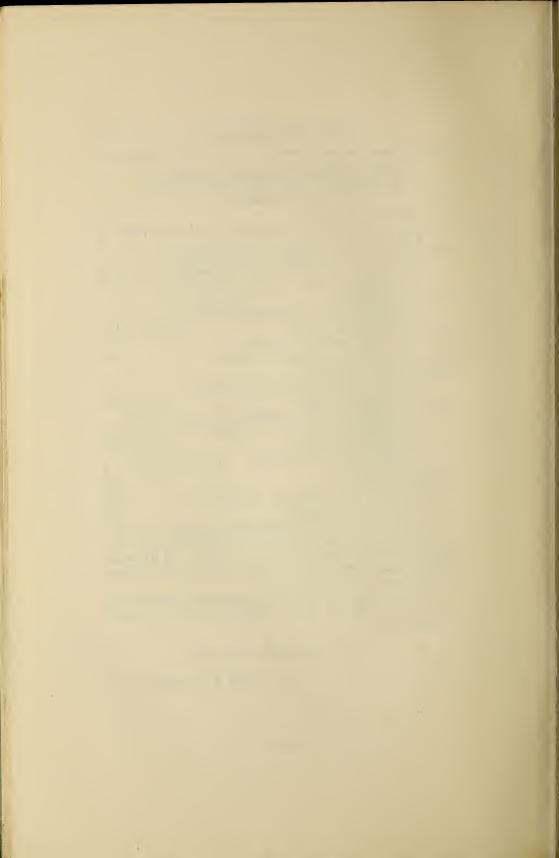
## PUBLIC HEALTH NURSE'S REPORT December 31, 1952—December 31, 1953

A.		
	Cases admitted to antepartum nursing services	
	Field nursing visits to antepartum cases	9
	Cases given nursing service at delivery	1
	Cases admitted to postpartum service	19
_	Field nursing visits to postpartum cases	27
В.	Infant Hygiene	
	Infants admitted to nursing service	28
	Field nursing visits	183
	To infants under 1 month	118
	To infants 1 month to a year	65
C.	Preschool Hygiene	
	Children admitted to nursing service	10
	Field nursing visits	14
D.	Non-communicable Diseases	
	Cases admitted to nursing service	19
	TT 1 1	288
E.	Crippled Children's Service	200
	Admissions	5
	Field visits	32
F.	TTT 10	32 147
		700
	FIRST T TO THE PART OF THE PAR	
	Three immunization clinics were conducted at of	360
mon	th intervals Toxaids for the presention of Water	me
Dinl	th intervals. Toxoids for the prevention of Tetan	us,
Dibi	otheria and Whooping Cough were given to child	ren
SIA I	months to seven years old.	

Vaccinations and pre-school physical examinations were also available. These clinics were open to both communities.

Respectfully submitted,

NORA E. PARENT, R.N.



## REPORT

Of An Audit and Examination

Of The Accounts

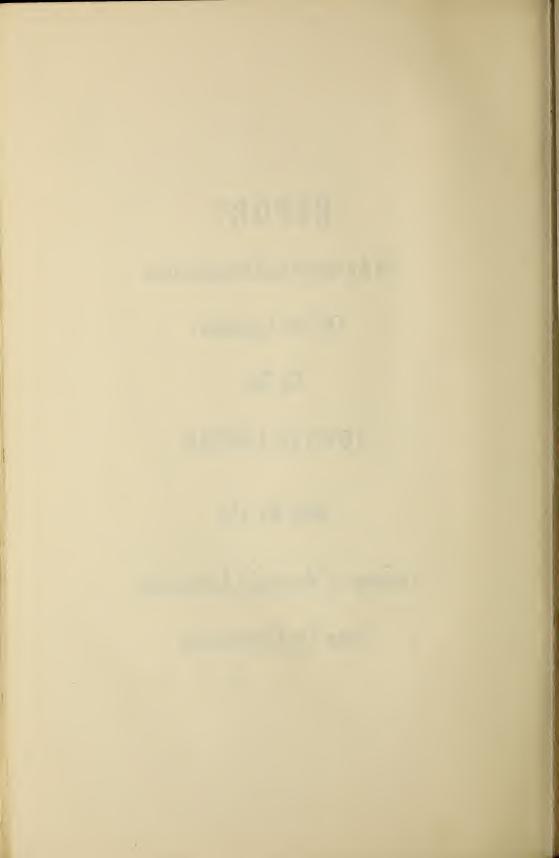
Of The

TOWN OF LINCOLN

Made By The

Division of Municipal Accounting

**State Tax Commission** 



## DIVISION OF MUNICIPAL ACCOUNTING STATE TAX COMMISSION Concord, New Hampshire

February 26, 1954

Board of Selectmen Lincoln, New Hampshire

### Gentlemen:

Submitted herewith is the report of the annual audit and examination of the accounts of the Town of Lincoln for the fiscal year ended December 31, 1953, which was made by this Division in accordance with the vote of the Town. Exhibits as hereafter listed are included as part of the report.

## Scope of Audit

Included in the audit and examination were the accounts and records of the Board of Selectmen, Treasurer, Tax Collector, Town Clerk and Municipal Court.

## Financial Statements Comparative Balance Sheets—

December 31, 1952 - December 31, 1953:

## (Exhibit A)

Comparative Balance Sheets as of December 31, 1952 and December 31, 1953, are presented in Exhibit A. As indicated therein the Net Debt decreased by \$1,573.29 in 1953.

## Analysis of Change in Financial Condition:

(Exhibit B)

An analysis of the change in financial condition of the Town during the year is made in Exhibit B, with the factors which caused the change indicated therein. These were as follows:

## Decreases in Net Debt

	2,000.00	
Adjustment in Settlement of 1952 Head Tax Account	71.08	
Increase in Accounts Receivable	1,880.08	\$ 3,951.16

## Increases in Net Debt

Increases in The		
Net Budget Deficit Yield Taxes Abated Motor Vehicle Permit Refunds Yield Tax Reimbursement Due State	\$ 2,288.92 5.95 8.44 74.56	2,377.87
Net Decrease	\$	1,573.29

## Comparative Statements of Appropriations And Expenditures - Estimated and Actual Revenues:

## (Exhibits C & D)

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended December 31, 1953, are presented in Exhibits C and D. As indicated by the budget summary (Exhibit D), a net overdraft of appropriations of \$3,518.00, less a net revenue surplus of \$1,229.08, resulted in a net budget deficit of \$2,288.92.

## Summary of Receipts and Expenditures:

## (Exhibit E)

A summary of receipts and expenditures for the fiscal year ended December 31, 1953, made up in accordance with the uniform classification of accounts, is included in Exhibit E. Proof of the Treasurer's balance as of December 31, 1953, is indicated in Exhibit F.

### Statement of Bonded Debt:

A statement of outstanding bonded indebtedness as of December 31, 1953, showing annual debt service requirements, is contained in Exhibit M.

## Audit Procedure

The accounts and records of all town officials charged with the custody, receipt and disbursement of public funds were examined and audited. Vouchers and cancelled checks were compared with supporting invoices and payrolls as well as entries in the books of record. Receipts were checked by source insofar as possible and totals of receipts and expenditures verified. Book balances were verified by comparison with reconciled bank balances made from statements obtained from depository banks. Verification of uncollected taxes was made by mailing notices to delinquent taxpayers as indicated by the Collector's records.

## GENERAL COMMENTS

Current Surplus:

The current surplus (excess of total assets over current liabilities) decreased from \$2,960.02 to \$2,-533.31 during 1953 as shown by the following statement:

Total Assets	\$ 17,202.88 \$17,635.34
Current Liabilities	14,242.86 15,102.03
Current Surplus	\$ 2,960.02 \$ 2,533.31

## Overdraft of Appropriations:

The budget summary (Exhibit D) indicat	es:
Overdrafts of Appropriations \$	5,924.18
Unexpended Balances of Appropriations	2,406.18
Net Overdraft of Appropriations \$	3.518.00

This situation was largely the result of forest fires and tax abatements which caused the appropriations to be overdrawn as follows:

Amount of Overdraft \$ 2,852.38 1,058.91

Fire Dept. Including Forest Fires Overlay (Abatements & Tax Refunds)

Although these expenditures were largely beyond the control of the Selectmen, attention is called to the fact that the Town of Lincoln has adopted and operates under the provisions of the Municipal Budget Law (Chapter 52, Revised Laws, As Amended), Section 5 of which provides as follows:

Exceeding Appropriations. "5 adopting the provisions of this chapter, no board of selectmen, school board, commissioners of a village district wholly within said town, or other expending agency shall pay or agree to pay any money or incur any liability involving the expenditure of money for any purpose for which an appropriation has not been made, or in excess of any appropriation or allotment made to it, except for the purpose of paying judgments rendered against the town or school district or said village district, provided, however, that in case of sudden and unexpected emergency the selectmen or village commissioners on application to the tax commission and the school board on application to the state board of education, after hearing, may be given a certificate of emergency authorizing them to make such expenditure or incur such liability, provided that no such certificate of emergency shall be granted unless the budget committee of the town has approved the expenditure. In cases arising during the year following the annual meeting where changes occur which make it unnecessary to use the amount appropriated for a specific purpose, an unexpended balance may be transferred by the board of selectmen or the school board or the village commissioners of such village district from one appropriation to another, provided the total amount expended for all purposes does not exceed the total amount appropriated at the town, school or village district meetings for all purposes."

It is therefore noted that contrary to the provisions of Section five, (1) total expenditures in 1953 exceeded total appropriations and (2) no application was made to the Tax Commission for a certificate of emergency authorizing expenditures in excess of appropriations.

### Conclusion:

The provisions of Section 31, Chapter 211, of the Laws of 1939, require that this report or a summary of its essential features shall be published in the next annual report.

We extend our thanks to the officials of the Town of Lincoln for their assistance during the course of the audit.

Yours very truly,

HAROLD G. FOWLER, Director Division of Municipal Accounting State Tax Division

Alan R. Matthews, Auditor Edgar O. Pesquera, Accountant

## DIVISION OF MUNICIPAL ACCOUNTING STATE TAX COMMISSION

Concord, New Hampshire

February 26, 1954

## Certificate of Audit

This is to certify that we have examined and audited the accounts and records of the Town of Lincoln for the fiscal year ended December 31, 1953. In our opinion the Exhibits submitted herewith reflect the true financial condition of the Town on December 31, 1953, together with the results of operations for the fiscal year ended on that date.

Respectfully submitted,

HAROLD G. FOWLER, Director
Division of Municipal Accounting
State Tax Division

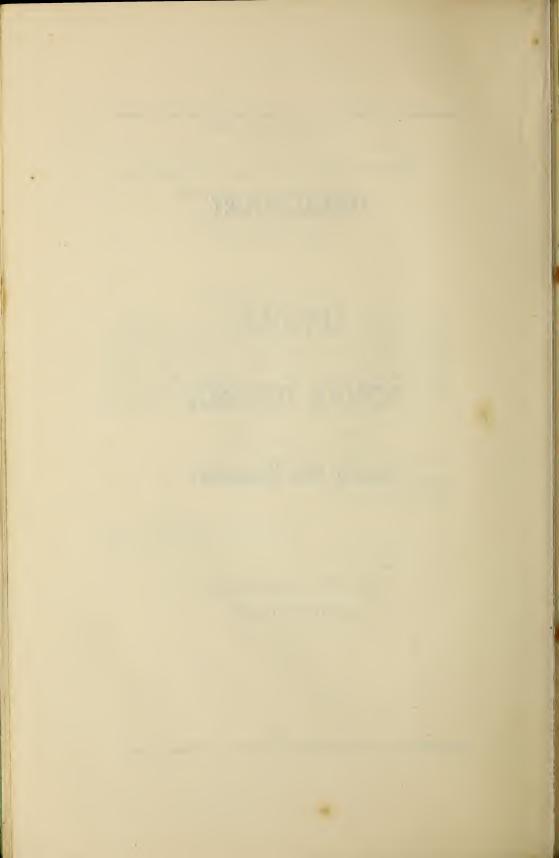
Alan R. Matthews, Auditor Edgar O. Pesquera, Accountant

## ANNUAL REPORT

## LINCOLN SCHOOL DISTRICT

Lincoln, New Hampshire

FOR THE YEAR ENDING
JANUARY 1, 1954



## ANNUAL REPORT of the LINCOLN SCHOOL DISTRICT

## DISTRICT OFFICERS

## School Board

Mr. Charles Griffin, Chairman	Term Expires 1955
Mr. Leo Foley	Term Expires 1954
Mrs. Ruth C. Goodhue	Term Expires 1956
Other District	Officers
Mr. Kenneth Ramage	Moderator
Mr. George Boyle	Treasurer
Mrs. Mary Marden	Clerk
	Truant Officer
Mr Ronald A. Perham Si	inerintendent of Schools

## Teachers

Mr. Roger Stewart, Principal	High - Math, Science
Mr. Leo Bilodeau High	- Shop, Driver Education
	High - Social Studies
	High - English, French
	Home Economics
	High - Commerce v
	Grade 7
	Grade 6
	Grade 5
	Grade 4
do a company	Grade 3
	Grade 2
	Grade 1
	Kindergarten
	Music, Vocal and Chorus
	Instrumental Music
	Grade 8
	School Nurse
	School Lunch Operator
Mr. Jack Boyle	Custodian
	Mr. Roger Stewart, Principal Mr. Leo Bilodeau High Mr. Hollis Emery Mr. Wendell Tetley Mrs. Ruth Frank Miss Kathleen Frothingham Mr. Joseph Bassett, Principal Mr. Theodore Houston Mrs. Helen Tetley Mrs. Mildred Uhlman Mrs. Ruth Kallum Mrs. Esther Smith Mrs. Doris Horne Mrs. Henrietta Towers Mrs. Marjorie Cheney Mrs. Irene Sinclair Mr. C. George McLure Mr. John Wright Mrs. Nora Parent Mrs. Freda Wilson Mr. Jack Boyle

## SCHOOL WARRANT

To the Inhabitants of the School District in the Town of Lincoln qualified to vote in District affairs:

You are hereby notified to meet at the High School Auditorium in said District on the ninth day of March, 1954, at 10:30 A. M. to act upon the following subjects:

- 1. To choose all necessary officers for the School District for the ensuing year.
- 2. To determine and appoint the salaries of the School Board and Truant Officer, and fix the compensation of any other officers or agents of the District.
- 3. To hear the reports of Agents, Auditors, Committees, or officers heretofore chosen, and pass any vote relating thereto.
- 4. To choose Agents, Auditors and Committees in relation to any subject embraced in this Warrant.
- 5. To see what sum of money the District will raise and appropriate for the support of schools, for the salaries of School District officials and agents, and for the payment of statutory obligations of the District, and to authorize the application against said appropriation of such sums as are estimated to be received from the State Foundation Aid Fund together with other income, the School Board to certify to the Selectmen the balance between the estimated revenue and the appropriation, which balance is to be raised by taxes by the town.
- 6. To transact any other business that may legally come before the meeting.

CHARLES GRIFFIN, LEO FOLEY, RUTH C. GOODHUE,

School Board

## STATEMENT OF RECEIPTS AND PAYMENTS

July 1, 1952 to June 30, 1953

## Receipts

Cash on hand, July 1, 1952 Federal Aid	\$ 3,018.78	3
Forest Reserve State Aid	846.60	)
Foundation Aid	4,834.8	3
Local Taxation Current Appropriation	63,991.69	)
Other Sources Tuition Loons from Federal Agencie	1,566.40	
Loans from Federal Agencie	s 991.20	- \$75,249.55
Payment	s	
Orders of the School Board Cash on hand at End of Year	\$ 72,804.4	7
(June 30, 1953)	2,445.08	3 - \$75,249.55
		- \$10, <b>24</b> 5.00
July 1, 1953 to Janu	uary 1, 1954	
Receipts	}	
Cash on hand July 1, 1953	\$ 2,445.08	
Appropriation from Selectmen	62,772.4	
Tuition Rent	799.88 115.00	
State Aid	1,079.6	
Other	178.38	
		- \$67,390.39
Payment	<b>S</b>	701,000
Orders of the School Board Cash on hand, Jan. 1, 1954	\$ 32,911.21 34,479.18	

- \$67,390.39

## CORRECTED BALANCE SHEET

June 30, 1953

## Assets

Cash on Hand June 30, 1953 \$ 2,445.08

Accounts Due to District

Woodstock School

District \$ 62.02 (Estimate)

House Rental 90.00

Tuitions 700.00

\$280.00 of the tuition money has been paid since June 30, 1953.

## Liabilities

Notes and Bonds Outstanding \$ 2,000.00 Excess of Assets over Liabilities 1,197.10 3,197.10

## ANNUAL REPORT OF DISTRICT TREASURER Fiscal Year Ending June 30, 1953

Cash on hand, July 1, 1952 Received from Selectmen	\$	3,018.78
	\$ 63,991.69	
State Funds	5,671.48	
Received from Tuitions	1,366.40	
Received from all Other Sources	1,201.20	
		72,230.77
Total Amount Available for Fisc	cal Year \$	75,249.55
Less School Board Orders Paid	_	72,804.47
Balance on Hand, June 30, 1953	\$	2,445.08
Datanec on Itana, sune so, 1999	Ψ	_,_10.00
GEORG	E BOYLE.	

Treasurer

## STATISTICAL TABLE

School	Total Enrollment	Total Average Attendance	Total Average Absence	Percent of Attendance	Average Tardiness
Lincoln Kindergarten	35	28.9	2.7	91.5	1.47
Lincoln Grammar	213	185.3	9.7	95.1	.9
Lincoln High	98	87.1	2.3	97.5	.53
	346	301.3	14.7	95.6	.97

## ROLL OF PERFECT ATTENDANCE

## Lincoln Grammar School

Barbara Chase
Malcolm Downing
Robert Goodbout
Rose Ann LaPoint

John Lynch Valerie O'Brien John McCaffrey Catherine Reardon

## Lincoln High School

Celia Bassett Louise Dallaire Marie Donovan Patrick Gazne Roger Jean Ann LaBrecque Winston LaRue Elena Mosco Ruth Towle Helen Young

## NON-RESIDENT PUPILS ENROLLED

District	Elementary	High School
	Elementary	THEIL SCHOOL
Thornton	0	5
Woodstock	1	1
North Woodstock	2	3
Campton	0	2

# FINANCIAL REPORT

Paid Out Budget Paid Out To Proposed 1952-53 1953-54 Jan. 1, 754 Budget		$ \begin{array}{cccccccccccccccccccccccccccccccccccc$		41,759.24 45,000.00 17,537.23 45,000.00 1,485.32 1,800.00 1,485.32 1,800.00 1,623.32 1,800.00 1,403.50 2,200.00 1,070.96 2,200.00 2,328.29 1,400.00 727.05 1,400.00	LANT	2,331.78 2,845.00 1,271.61 3,000.00 3,741.39 4,300.00 960.01 4,300.00 1,251.76 1,300.00 231.28 1,300.00	)L PLANT	3.504.64 1.600.00 1,442.17 1,600.00
	ADMINISTRATION	1 Salaries of District Officers 2 Superintendent's Salary 3 Tax for Statewide Supervision 4 Salaries of Other Adm. Personnel 5 Supplies and Expenses	INSTRUCTION	6 Teachers' Salaries 7 Books and Other Instructional Aids 8 Scholars' Supplies 10 Supplies and Other Expenses	OPERATION OF SCHOOL PLANT	<ul><li>11 Salaries of Janitors</li><li>12 Fuel or Heat</li><li>13 Water, Light, Supplies and Expense</li></ul>	MAINTENANCE OF SCHOOL PLANT	14 Remains and Replacements

AUXILIARY ACTIVITIES	0 0	0	00	100 00
15 Health Supervision 16 Transportation 17 Tuition	50.00 2,673.00 33.00	3,000.00	1,106.00	3,000.00
18 Special Activities and Funds a. School Lunch	296.96 440.99	300.00	299.80	300.00 450.00
FIXED CHARGES 19 Retirement 20 Insurance, Treas. Bonds and Expense	2,544.75 995.30	2,900.00	1,334.98	3,100.00 1,200.00
CAPITAL OUTLAY 22 Additions and Improvements to Bldgs. 23 New Equipment 24 Contingency House Withholding Social Security	1,114.81 $2,038.20$	1,700.00 1,700.00 1,300.00	300.00 152.25 283.60 44.08 137.50	1,500.00 1,500.00 1,100.00
DEBT AND INTEREST 25 Principal on Debt 26 Interest on Debt	1,000.00	1,000.00	1,000.00	1,000.00
Less Cancelled Check		1	32,935.73 24.52	

\$72,804.47 \$78,797.16 \$32,911.21 \$77,947.72

\* Superintendent's salary is \$6,405. Of this amount Lincoln's share is \$1,298.47, Landaff \$126.17, Benton \$80.33, Easton \$62.98, Franconia \$679.38, Lisbon Special \$1,195.02, Lisbon Town \$332.05, Lyman \$150.13, Sugar Hill \$205.47, and the State's share is \$2,275. Division as determined by law.

## SCHOOL BOARD'S ESTIMATE 1954-1955

School Board's statement of amounts required to support public schools and meet other statutory obligations of the District for the fiscal year beginning July 1, 1954.

Total amount required to meet School Board's budget as itemized in Column 3 of the Financial Report \$ 77,947.72

## **Estimated Income of District**

Balance June 30, 1954	\$ 100.00
Federal Aid: Home Economics and Shop	750.00
State Aid	276.06
Tuition	1,500.00
Other	420.00

We recommend that the District adopt the proposed budget and raise and appropriate the sum of \$77,947.72 for the school year 1954-1955.

CHARLES GRIFFIN, LEO FOLEY, RUTH C. GOODHUE,

School Board

### Recommended Motion

Moved that the School District raise and appropriate \$77,947.72 and to authorize and direct the School Board to apply against said appropriation such income as is estimated by the School Board, exclusive of state aid, and upon the determination of the amount of state aid to be received by the School District during the next fiscal year, to authorize and direct the School Board to apply against such appropriation the sum to be received from state aid and with the School District Clerk certify to the Selectmen the balance as an assessment to be raised by the town for school purposes.

## LINCOLN PUBLIC HEALTH DEPT.—1953

Receipts	
Cash Received: Nursing Fees Lincoln \$ 156.25 Woodstock 42.35 Town of Woodstock 600.00 Woodstock School District 200.00  Total Cash Received Appropriation—Town of Lincoln	998.60 1,600.00
Total Funds Available	\$ 2,598.60
Expenses	
Nurse's Salary       \$ 2,100.00         Car       \$ 150.75         Garage Rent       36.00         Insurance       110.00         Postage       1.63         Telephone       29.63         Supplies       1.60	
Total Expenses	\$ 2,429.61
Balance Dec. 31, 1953	\$ 168.99

## SCHOOL NURSE'S REPORT

December 31, 1952 to December 31, 1953

Visits to schools		
High School	79	
Grammar	96	
	Grammar	High
Number of children examined	215	79
Number of children found with		
defective vision	28	15
Number of children found with		
defective teeth	70	19
Number of children found with		
defective tonsils	13	6
Orthopedic defects	2	1
Defective speech	3	1
Poor posture	6	8
Defective hearing	2	0

Vision clinics were conducted for screened pupils. Physical examinations were done by Dr. John MacDonald on all students entering sports and taking Physical Education. The Tuberculin Patch test, which aids in the detection of Tuberculosis, were given the pupils of the seventh and eighth grades and the High School.

Respectfully submitted,

NORA E. PARENT, R.N.

To the Residents of Lincoln:

With this report to the Town we are making the following statement of policies and activities because we feel that such an explanation will go a long way in explaining the aims of your School Board and the need for the various items in the budget. Were there some other means of communication available in our community we would not use this means to inform you of our actions. So, because we feel that most folks read the Town Report, we hope they will read this summation for their better understanding of their school system.

There are two reasons why the budget has risen noticeably in the past few years, besides the commonly accepted one of increased costs. The first is the salary situation. In order to keep the schools staffed with good teachers it has been necessary to meet competition and, hence, that item reflects an increase of over \$400.00 per teacher in the last two years. The second cause is the condition of the school buildings which are in a needy state of repair. The time to patch and mend has passed and we are now in the process of doing major replacement work in order to bring the properties up to date.

We believe that our salary schedules are now in line with our neighbors and with the State averages. We hope that we shall not have to ask for more money for this purpose for some time to come—and only violent changes in our economic situation will cause us to change from our present position of no new raises for the immediate future. As far as the renovations going on in the buildings are concerned, we hope the taxpayers will agree that the money we ask for improvements will not be denied. If the residents would take the time to visit the schools we are sure they will approve of the expenditures being made. The High School has been completely refurnished and the money to be spent there in the next few years will demand our

attention for the immediate present. Much should be

It is our hopes that we can complete the outdoor athletic and playground facilities this year. Our efforts along that line have been open and public and we trust that in time the civic pride will increase in our only municipally owned property. So far, the Board has been especially pleased with the cooperation it has received from the Selectmen and the Franconia Paper Corporation for all their contributions, as well as for the assistance received from members of the Town who have given of their time and equipment to make such improvements possible.

Your School Committee is vitally aware of the problem of juvenile delinquency and feels that if the adequate use of its facilities can be made more attractive to the younger members of the community it will combat all the more effectively the growing tendency to be less law-abiding. We think our ideas have produced favorable reactions along this line in the past two years. The boys and girls have available to them the gymnasium for all activities of community nature. and this also applies to the various adult organizations in the Town. We believe in this policy because there is no other place for large gatherings. It is our plan to make the school grounds attractive to both groups also. To that end we plan to install a new backstop for baseball teams hoping to revive the Old Town Team in the summertime. We have installed an asphalt play area for the younger children which will not interfere with the use of the larger field and hope in time to have an outdoor basketball practice area between the schools. A consolidation of playground equipment in one location is under consideration. If it is possible, we shall try to have a small parking area for vehicles of visiting officials and school employees.

Immediately, and for the future, we are installing new floors in the Grammar School and will then set

about redecorating the rooms. In time we shall paint the building outside and then attempt to replace the furniture room by room with modern equipment. Much of what we now have is out-dated and in a bad state of disrepair. It is cheaper to get new tools than to repair old ones, such being their condition.

On the classroom side of the picture, it is to be noted that we strive for scholarship and good teaching. That is our big job. A well-turned-out child has no need to fear his position in society. We want to eliminate that fear if possible. So, besides a nice place to study in, we want good and adequate teaching consistent with our means. We think we are getting both, or at least approaching that goal. Our Shop School is more than adequate for a town of our size, and it is unfortunate that we cannot economically justify a larger and more diversified course of instruction. We cannot expand it without obtaining enlarged quarters which are not now available. The college courses and commercial courses can stand improvement, but again, we are handicapped by need of space and more instruction, all of which must be questioned from the townspeople if they demand such and are willing to pay the bill. Under the present system, the School Board will bend every effort to produce a satisfactory meeting . with current college requirements.

As far as the adequacy of present facilities to meet future enrollments are concerned, the indication seems to be that we need not consider the problem of expanding our facilities for a few years to come. We feel that we can accommodate the coming school generation handily.

We are pleased to welcome Roger Stewart as Principal of our High School, and Miss Frothingham as our Commercial Teacher. In the Grammar School we are using Mr. Houston, who comes from a family of school teachers, as our Principal, and are satisfied with his work although he is new to it.

Appended to this report will be the State Audit of the past year which was not available in time for printing in last year's report, and which by vote of the School Meeting is herewith inserted. In closing may we state that the School Committee Hearings are always public and that we would welcome the residents of the Town at any of them and trust they will visit the Schools to see how their taxes are being spent.

Respectfully submitted,
CHARLES GRIFFIN, Chairman
LEO FOLEY, Financial Secretary
RUTH GOODHUE, Clerk

## MINUTES OF ANNUAL MEETING

### HELD IN AUDITORIUM

March 10, 1953

The meeting was called to order by the Moderator, Kenneth Ramage. The Warrant was read by the Clerk, Mary L. Marden, and the Articles taken up as follows: Article I

Upon nomination by Leo Foley, seconded by Robert Sinclair, and no other nominations, Kenneth Ramage was elected Moderator. Mrs. Mary Marden, nominated by Roger Sinclair, and seconded by George Boyle, was elected Clerk of the District.

A motion made by Leo Foley and seconded by Robert Sinclair carried an affirmative vote that \$480.00 be raised for salaries of School District Officers, Truant Officers and compensation for any other officers or agents of the District.

Article III

A motion was made by Leo Foley and seconded by Charles Doherty to pass over Article III. Article IV

Leo Foley made a motion and May Tardiff seconded it, that the State Audit be continued. An affirmative vote.

Much digage

Much discussion was held on this article, and Mr. Perham asked the voters to read carefully pages 58-59, and 61 in the Town Report. School Lunch costs were discussed, the ball field was under discussion, and Charles Griffin explained that the school budget was a blanket one, whereby they were allowed to adjust

one item by another. Finally the following motion was made by Charles Griffin and seconded by May Tardiff:

"Moved that the School District raise and appropriate \$78,797.16, and to authorize and direct the School Board to apply against said appropriation such income as is estimated by the School Board, exclusive of State Aid, and upon the determination of the amount of State Aid to be received by the School District during the next fiscal year, to authorize and direct the School Board to apply against such appropriation the sum to be received from State Aid, and with the School District Clerk, certify to the Selectmen the balance as an assessment to be raised by the Town for School purposes." This was carried in an affirmative vote. Article VI

Mr. Griffin moved, and Mr. Sargent Goodhue seconded it, that this year's State Audit be in the Town Report.

Mr. Griffin also made a motion that all motions, memorials, resolutions and other activities be incorporated into the Town Report. This motion was carried in the affirmative.

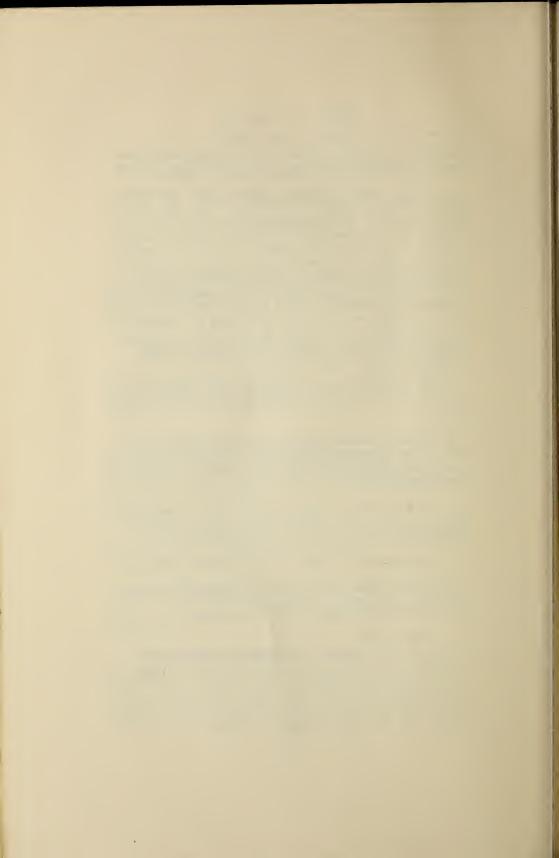
A rising vote of thanks for her work on the School Board was given Mrs. May Tardiff, whose term expires on this date.

It was voted to recess this meeting for balloting.

At six o'clock P. M., upon legal motions and voting, Moderator Ramage closed the meeting.

A true copy:

Attest: MARY L. MARDEN,
Clerk



### REPORT

Of An Audit and Examination

Of The Accounts

Of The

#### LINCOLN SCHOOL DISTRICT

FOR THE FISCAL YEAR ENDED

JUNE 30, 1952

Made By The

Division of Municipal Accounting

State Tax Commission

**FEBRUARY 13, 1953** 

#### DIVISION OF MUNICIPAL ACCOUNTING

#### STATE TAX COMMISSION

Concord, New Hampshire

March 4, 1953

The School Board Lincoln School District Lincoln, New Hampshire

#### Gentlemen:

Submitted herewith is the report of the annual audit and examination of the accounts of the Lincoln School District for the fiscal year ended June 30, 1952, which was made by this Division in accordance with the vote of the District. Exhibits as hereafter listed are included as part of the report.

#### Scope of Audit

Included in the examination and audit were the accounts and records of the School Board and the School District Treasurer.

# Financial Statements Comparative Balance Sheets: June 30, 1951 — June 30, 1952

#### (Exhibit A)

Comparative Balance Sheets as of June 30, 1951 and June 30, 1952, are presented in Exhibit A. As indicated therein the financial condition changed from a Net Debt of \$2,615.03 to a Surplus of \$678.81 in the fiscal year ended June 30, 1952.

#### Analysis of Change in Financial Condition:

#### (Exhibit B)

An analysis of the change in financial condition of the School District during the fiscal year is made in Exhibit B, with the factors which caused the change indicated therein. These were as follows:

Factors Affecting Change From Net Debt

Net Budget Surplus Bond Paid		\$ 1,633.84 1,000.00
Increase in Accounts	Receivable	 660.00

Comparative Statements of Appropriations and Expenditures—Estimated and Actual Revenues

3,293.84

#### (Exhibits C and D)

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended June 30, 1952, are presented in Exhibits C and D. As indicated by the budget summary (Exhibit D), a net revenue surplus of \$1,380.48, plus a net unexpended balance of appropriations of \$253.36, resulted in a net budget surplus of \$1,633.84.

#### Summary of Receipts and Expenditures:

#### (Exhibit E)

A summary of receipts and expenditures for the fiscal year ended June 30, 1952, made up in accordance with the uniform classification of accounts, is included in Exhibit E. Proof of the Treasurer's balance, as of June 30, 1952, is indicated in Exhibit F.

#### Statement of Bonded Indebtedness:

#### (Exhibit G)

A statement of bonded indebtedness, showing annual debt service requirements, is contained in Exhibit G.

#### Conclusion:

The accounts and records of the school district officials which we examined were found in good condition and the accounting procedure conformed to the prescribed methods.

We extend our thanks to the officials of the Lincoln School District for their assistance during the course of the audit.

Yours very truly,
HAROLD G. FOWLER,
Director
Division of Municipal Accounting
State Tax Commission

ALAN R. MATTHEWS, Auditor HUGH J. CASSIDY, Accountant

# DIVISION OF MUNICIPAL ACCOUNTING STATE TAX COMMISSION

Concord, New Hampshire

March 4, 1953

#### Certificate of Audit

This is to certify that we have audited the accounts and records of the Lincoln School District for the fiscal year ended June 30, 1952, and found them to be in good order. In our opinion the Exhibits presented herewith reflect the true financial condition of the School District as of June 30, 1952, and the results of operations for the fiscal year ended on that date.

Respectfully submitted, HAROLD G. FOWLER,

Director
Division of Municipal Accounting
State Tax Commission

ALAN R. MATTHEWS, Auditor HUGH J. CASSIDY, Accountant

#### INDEX

#### Exhibits

- A—Comparative Balance Sheets, June 30, 1951 and June 30, 1952
- B-Analysis of Change in Financial Condition
- C—Comparative Statement of Appropriations and Expenditures
- D—Comparative Statement of Estimated and Actual Revenues
- E—Classified Statement of Receipts and Expenditures
- F—Summary of Receipts, Expenditures and Proof of Treasurer's Balance
- G—Statement of Long Term Indebtedness

#### EXHIBIT A

#### LINCOLN SCHOOL DISTRICT

#### Comparative Balance Sheets

Fiscal Year Fiscal Year

	Ended June 30, 1951 Jun (Revised)	Ended ne 30, 1952
ASSETS		
Cash on Hand \$ Accounts Due District: Federal Funds - George Barden Act 1,137.50 Due on 1949-1950 Town Appropriation .03 Tuition	\$ 1,824.84 \$ .03 560.00	\$ 3,018.78
Rent	1,137.53-100.00	660.03
Total Assets \$	2,962.37 2,615.03	\$ 3,678.81
Total Assets & Net Debt \$	5,577.40	\$ 3,678.81
LIABILITIES		
Bonds Outstanding \$ 4,000.00 \$ Amount Reserved for Purchase of Play- ground Equipment 1,577.40	\$	\$ 3,000.00
Total Liabilities \$ Surplus	5,577.40	\$ 3,000.00 678.81
Total Liabilities and Surplus \$	5,577.40	\$ 3,678.81

#### EXHIBIT B

#### LINCOLN SCHOOL DISTRICT

Analysis of Change in Financial Condition Fiscal Year Ended June 30, 1952

Net Debt, June 30, 1951 Surplus, June 30, 1952 \$ 2,615.03 678.81

Change in Financial Condition

\$ 3,293.84

#### Analysis of Change

Factors Affecting Change from Net Debt to Surplus:

Net Budget Surplus (Exhibit D) Bond Paid Accounts Receivable Increase

\$1,633.84 1,000.00 660.00

\$ 3,293.84

# EXHIBIT C LINCOLN SCHOOL DISTRICT Comparative Statement of Appropriations and Expenditures

	Balances Overdraft		15.17		78.09 137.89 187.95
	Balances Unexpended		\$ 9.23		1,307.15
	sərutibnəqxA 1951-52		\$ 360.00 \$ 1,095.17 664.00 590.77		38,394.30 1,278.09 2,237.89 1,087.95
0, 1952	tnuomA latoT eldaliavA		\$ 360.00 1,080.00 664.00 600.00 938.10		39,701.45 1,200.00 2,100.00 900.00
June 3	Receipts and Reimbursements		38.10		111.45
Fiscal Year Ended June 30, 1952	anoitairgorggA SG-I361		360.00 \$ 1,080.00 664.00 600.00 900.00		39,590.00 1,200.00 2,100.00 900.00
Fiscal V	səitilidsi.I bəbrawro:I Id-0361 mort		€9-		
	fitle of Account	Administration:	Salaries of District Officers Superintendent's Salary (local share) Tax for Statewide Supervision Salaries of Other Admin. Personnel Supplies and Expenses	Instruction:	Principals' and Teachers Salaries Books and Other Instructional Aids Scholars' Supplies Supplies and Other Expenses

410.00	390.80			380.37	775.84		\$ 2,723.47
218.05		59.66 324.74	236.20 250.00	55.16	465.45	20.00	\$ 2,976.83
2,510.00 3,781.95 1,431.61	1,490.80	40.34	63.80	2,396.17	1,775.84 1,611.95 15.75	1,000.00 140.00	\$66,679.14
2,100.00 4,000.00 1,100.00	1,100.00	$\frac{100.00}{2,970.00}$	300.00	2,015.80 1,215.75	1,000.00	1,000.00	\$66,932.50
				15.80 15.75			181.10
2,100.00 4,000.00 1,100.00	1,100.00	100.00	300.00	2,000.00	1,000.00	1,000.00	\$ 1,577.40 \$65,174.00 \$ 181.10 \$66,932.50 \$66,679.14 \$ 2,976.83 \$ 2,723.47
					1,577.40		1,577.40
Operation of School Plant: Salaries of Janitors Fuel or Heat Water, Light, Supplies and Expenses	Maintenance of School Plant: Repairs and Replacements	Auxiliary Activities: Health Supervision Transportation	Special Activities and Special Funds: Special Activities School Lunch Program	Fixed Charges: Retirement Insurance, Treasurer's Bonds and Exp.	Capital Outlay: Additions and Improvements to Bldgs. New Equipment Alteration of Old Building—House	Debt and Interest Principal of Debt Interest of Debt	6

#### EXHIBIT D

#### LINCOLN SCHOOL DISTRICT

#### Comparative Statement of Estimates and

#### Actual Revenues

#### Fiscal Year Ended June 30, 1952

	Re	vei	nues			
	Estimated				Excess	Deficit
	\$ 4,450.02			\$	050 50	\$ 8.60
Federal Aid Tuition	1,200.00		853.52 1,620.20		253.52 $420.20$	
Rent of Hall	1,200.00		630.00		630.00	
Shop Sales			54.16		54.16	
Refund - Duplicate C	heck		31.20		31.20	
-	\$ 6,250.02	\$	7,630.50	\$	1,389.08	\$ 8.60
E	SUDGET A	SU	MMARY	7		
Actual Revenues		\$	7,630.50	\$		\$
Estimated Revenues			6,250.02			
Net Revenue Sur Unexpended Balances					<b>1,380.4</b> 8	
Appropriations			2,976.83			
Overdrafts of Approp	priations		2,723.47			
Net Unexpended Bala	nce of Ap	pr	opriation	s	253.36	
Net Budget	Surplus					\$ 1,633.84

#### **EXHIBIT E**

#### LINCOLN SCHOOL DISTRICT

# Classified Statement of Receipts and Expenditures Fiscal Year Ended June 30, 1952

RECEIPTS				
Federal Aid:				
George Barden and	Smith Hu	ghes Acts	\$ 1,991.02	
State Aid:				
Equalization and En	mergency		4,441.42	
Local Taxation:			<b>FO.000.00</b>	
1951-1952 Appropri	ation		58,923.98	
Other Receipts:				
Tuitions		\$ 1,620.20		
Other:				
Rent of Hall	\$ 630.00			
Blue Cross Reim-				
bursements	111.45			
Telephone Reim-				
bursements	38.10			
Teachers' Retiremen				
Reimbursements	15.80			
Insurance Reim-				
bursement	15.75			
Shop Sales	54.16			
Refund of Dup-				
licate Check	31.20			
-		896.46	0 710 00	
	•		2,516.66	
				67,873.08
Total Receipts from	All Source	es	ð	
Balance—June 30, 19	51			1,824.84
			_	
Grand Total			\$	69,697.92

# EXHIBIT E (Continued)

	3,616.85		42,998.23		7,723.56	1,490.80
Total	360.00 \$ 1,095.17 664.00 590.77 906.91	\$38,394.30 1,278.09 2,237.89 1,087.95	,	2,510.00 3,781.95 1,431.61		
High Elementary	<del>↔</del> I	\$ 16,698.26 \$21,696.04 \$38,394.30 572.38 705.71 1,278.09 1,188.64 1,049.25 2,237.89 652.65 435.30 1,087.95	\$ 19,111.93 \$23,886.30	1,212.05 1,739.18 523.41	\$ 4,248.92 \$ 3,474.64	598.10
[High ]	6 <del>9</del> -	\$ 16,698.26 572.38 1,188.64 652.65	\$ 19,111.93	1,297.95 2,042.77 908.20	\$ 4,248.92	892.70
Expenditures	Administration: Salaries of District Officers Superintendent's Salary (local share) Tax for Statewide Supervision Salaries of Other Administrative Personnel Supplies and Expenses	Instruction: Principals' and Teachers' Salaries Books and Other Instructional Aids Scholars' Supplies Supplies and Other Expenses		Operation of School Plant: Salaries of Janitors Fuel or Heat Water, Light, Supplies and Expenses		Maintenance of School Plant: Repairs and Replacements

40.34 45.26 63.80	2,749.40	3,17 3,59 3,556,76		775.84 111.95 115.75 3,403.54		000.00 140.00 1,140.00	\$ 66,679.14 3,018.78
40.34 2,645.26 63.80		2,396.17		1,775.84 1,611.95 15.75		1,000.00	
2,231.26	473.74 \$ 2,275.66	ı		,		1	
40.34 414.00 19.40	473.74						
	<del>\$\$</del>						
Auxiliary Activities: Health Supervision Transportation Special Activities and Special Funds	Fixed Chaptes:	Retirement Insurance, Treasurer's Bond and Expenses	Capital Outlay:	Additions and Improvements to Buildings New Equipment Alteration of Old Building—House	Debt and Interest:	Principal of Debt Interest on Debt	Total Expenditures for All Purposes Balance—June 30, 1952

\$ 69,697.92

Grand Total

## EXHIBIT F LINCOLN SCHOOL DISTRICT

#### Summary of Receipts, Expenditures and Proof of Treasurer's Balance Fiscal Year Ended June 30, 1952

Bal. - June 30, 1951 \$ 1,824.84 Receipts During Year 67,873.08

- \$69,697.92 66,679.14

Expenditures - During Year

\_\_\_\_

Balance-June 30, 1952

\$ 3,018.78

#### Proof of Treasurer's Balance

Balance in The Pemigewasset National Bank as per Statement of

June 30, 1952 \$ 4,793.08

Add: Deposit of

July 1, 1952 1,259.72

Cash on Hand— June 30, 1952

25.00

Less: Checks Outstanding

- \$ 6,077.80 3,059.02

Reconciled Balance - June 30, 1952 \$ 3,018.78

#### EXHIBIT G

#### LINCOLN SCHOOL DISTRICT

#### Statement of Long Term Indebtedness Fiscal Year Ended June 30, 1952

Tincoln School District

\$ 3,000.00 \$ 240.00

	1	Bonds 4%
Original Amount of Date of Issue Principal Maturity Interest Payable I Payable at	Jar <b>Date</b> Jar Dates Jar	\$20,000.00 nuary 1, 1936 nuary 1st nuary 1st & July 1st isbon Savings Bank and Trust Company
Maturities Fiscal Y Ended June 30: 1953 1954 1955	Year Number 17 18 19	Principal Interest \$ 1,000.00 \$ 120.00 1,000.00 \$ 80.00 1,000.00 40.00

Vital Statistics



Births Registered in the Town of Lincoln, N. H., for the Year Ending December 31, 1953

Birthplace of Mother	Vermont Vermont New Hampshire Canada New Hampshire Rhode Island New Hampshire Canada New Hampshire
Birthplace of Father	New Hampshire New Hampshire New Hampshire Canada Pennsylvania New Hampshire Canada New Hampshire New Hampshire Canada New Hampshire
Occupation of Father	Paper maker Laborer Shipper paper mill Carpenter Carpenter Laborer Laborer U S Air Force Office clerk Paper maker I aborer U S Air Force Paper maker U S Arny
Residence of Parents Of Parents	W Lincoln W Lincoln Lincoln M Lincoln Lincoln M Lincoln W Lincoln
Maiden Name of p	>
Name of Father	Voon A J Cloutier   Mary Lou Colby     Joseph E Cloutier   Patricia M Martin     Joseph E Cloutier   Doris J McAally     Maxime P Landry     Masion I Haynes   Clara I Sawyer     Victor J Cassidy   Clara I Sawyer     Victor J Cassidy   Clara I Sawyer     Victor J Cassidy   Lay J Jordan     Woodrow T Wright Marion J Connery     John F Rickendorf   Miriam V McNally     Mathaniel N Bardeler   Emice Theriault     Roland P Bourassa   Narcy R Currier     Parol A Hart     Ellien Anne McGe     Pierre J Asselin     John I McGe     Flere Mary     Gloria J MacDonald     John B M B MacDonald     John B M B M B M B M B M B M B M B M B M B
Sex, Con'd Liv. or S'brn No. of Child Color	FHHHHHHHHHHHHHHH
Name of Child (If any)	Yvon Arthur J Eichard Charles Jeannie Elizabeth Joseph Roger Branst Paul Chaig Steven Cyaig Steven Toki Ann Jill Marrie Daniel Paul Paula Marie Daniel Paul Roth Allen John Leonard John Leonard John Leonard John Leonard John Evand John Sand John Joseph Raynald John Leonard John Joseph Raynald John Joseph Raynald John Joseph Raynald John Joseph Joseph
diriff to stad	Jan 18 Feb 15 Feb 17 Feb 17 Feb 17 Feb 18 Mar 12 Apr 7 June 14 July 19 July 29 July 29 July 29 Sept 3 Oct 3 Oct 3 Oct 3 Doct 3

Dec. 31, 1953
31,
Dec.
Ending
Year
in, N. H., for the Y
for
H.
Z
f Lincoln,
0
Town
n the
in
Registered
Marriages

Date—1953	Place of Marriage	Name and Surname Residence of races of Grand of Groom and Cach at time races of Marriage of Grand of G	Residence of racidach at time in of call Marriage effects	Occupation of Groom and Bride	Place of Birth of each	Name of Parents	Birthplace of Range Parents	Name residence and official station of person by whom married
Apr 11	Concord	Leo M Savoy	Lincoln	24 W Paper maker	Maine	Michael Savoy Blanche Therien	Canada New Hampshire	1 R J Hampron Catholic Priest
		Simonne M Landry	Concord	26 W Cashier	New Hampshire	tluso	Canada	1 Concord
May 16	Lincoln	William J Wallace	Rahway N J	29 W Chemist	Canada	William R Wallace	New Zealand England	1 Sidney D Cahoon Clergyman
		Jean Ellen Carr	Rahway N J	25 W Chemist	New Hampshire	Xn	Canada Maine	1 Woodstock
June 20	Lincoln	Arthur F Rodier	Kittery Me	29 W Civil Engineer	Maine		Massachusetts New Hampshire	I Edmond J Guay   Catholic Priest
		Mary P Winkley	Lincoln	22 W Hotel clerk	Vermont		Massachusetts Vermont	1 Lincoln
July 25	Lincoln	Victor Joseph Roy	Quebec Can	25 W Molder	Canada		Canada	1 Edmond J Guay Catholic Priest
		Marguerite McKeown Lincoln	Lincoln	23 WAt home	Canada	nwo	New Hampshire Canada	1 Lincoln
Aug 8	Lincoln	Jos Paul Bacchiocchi W Boynston	W Boynston	29 W Hoisting eng	Massachusetts	• • • •	Italy Italy	1 Edmond J Guay Catholic Priest
		Carol Ann Lynch	Lincoln	19 W Saleslady	New Hampshire	Charles B Lynch Gertrude M Gannon	New Hampshire New Hampshire	1 Lincoln
Oct 17	Lincoln	David Erving Conant Lincoln	Lincoln	22 W Bus operator	Massachusetts	Lucien A Conant Gladys A Robbins	Massachusetts New Hampshire	1 Edmond J Guay Catholic Priest
		Nancy Lee Garceau	Lincoln	18 W At home	New Hampshire	ot -	New Hampshire New Hampshire	Lincoln
Oct 19	Lincoln	John W Hynes	Berlin	31 W Salesman	New Hampshire	Walter J Hynes Anita Fraser	Maine New Hampshire	Edmond J Guay   Catholic Priest
		Carolyn E Salem	Lincoln	26 W At home	New Hampshire	Arthur Salem Eva Mae Jeffries	France Vermont	1 Lincoln

MARRIAGES (Continued)

tre Canada any Vermont canada any Vermont New Hampshire	Oct 24	Lincoln	Harry Oral LaRue	Lincoln	22 W Paper maker		Vermont	-		1 Edmond J Guay
Frances T St Hilaire Lincoln   22 W Instrument man   Ohio   Beatrice I Champany Vermont   Ish Woodstock   Robert H Holmes   Lincoln   16 W.A. thome   New Hampshire   Ish Woodstock   Isl Woodstock   Ish Woodstock   Isl Woodstock   Ish Woodstock   Isl Wo					_	_		Clara R Chabot	_	Catholic Priest
Woodstock         Robert H Holmes         Lincoln         22 W Instrument man         Ohio         Hermon Hermon Holmes         New Hampshire Edith Poore         Instrument Member Information			Frances T St Hilaire		21 W Paper	r finisher	Vermont	Josephine St Hilaire (	Janada	1 Lincoln
Woodstock         Robert H Holmes         Lincoln         22 W Incoln         Lincoln         16 W.At home         New Hampshire langshire         New Hampshire         Incoln         Robert T Hanson         Thornton         22 W Apprentice eng         New Hampshire								Beatrice I Champany		
Lincoln         Robert T Hanson         Lincoln         16 W.At home         New Hampshire         New Hampshire         New Hampshire         New Hampshire         New Hampshire           Lincoln         Robert T Hanson         Thornton         22 W Apprentice eng         New Hampshire         New Hampshire         New Hampshire         New Hampshire           Lincoln         William Lloyd Hart         Lincoln         25 W USAF         New Hampshire         New Hampshire         New Hampshire         New Hampshire           Lincoln         23 W At home         Vermont         Vermont         New Hampshire         New Hampshire           Rattie May Horne         Lincoln         23 W At home         Vermont         Vermont         New Hampshire	Nov 14	Woodstock	Robert H Holmes		22 W Instr	ument man	Ohio	Herman J Holmes	pshire	1 Sidney D Cahoon
Lincoln         Robert T Hanson         Thornton         12 W Apprentice eng         New Hampshire         New Hampshire         New Hampshire         New Hampshire           Lincoln         Robert T Hanson         Thornton         22 W Apprentice eng         New Hampshire         New Hampshire         New Hampshire           Lincoln         William Lloyd Hart         Lincoln         23 W USAF         New Hampshire         New Hampshire         New Hampshire           Hattie May Horne         Lincoln         23 W At home         Vermont         Vermont         New Hampshire           Evelyn G Sigelow         Vermont         Vermont         Vermont         Vermont					_					Clergyman
Lincoln Robert T Hanson Thornton 22 W Apprentice eng New Hampshire Theodore Hanson New Hampshire I Thornton Rassachusetts  Lincoln William Lloyd Hart Lincoln 25 W USAF  Hattie May Horne Lincoln 23 W At home Vermont EWilliam J Coucure Clause Region 1 New Hampshire Region New Hampshire Clause Region New Hampshire Region New Hampshire Region Vermont Region Sigelow Vermont Region Vermont Region Vermont Region Vermont Region Vermont			Janie Louise Hanks		16 W.At 1		New Hampshire			1 Woodstock
Lincoln Robert T Hanson Thornton 22 W Apprentice eng New Hampshire Theaton Massachusetts  Pauline L Wheeler Gilford 19 W Student nurse New Hampshire Lincoln William Lloyd Hart Lincoln Lincoln Hattie May Horne Lincoln 23 W At home Vermont William J Great Lincoln Lincoln Lincoln Lincoln Raphy Lincoln Lincoln Lincoln Lincoln Raphy Lincoln Lincoln Lincoln Raphy Lincoln Lincoln Lincoln Raphy Lincoln Lincoln Raphy Lincoln Lincoln Raphy Ra					_				New Hampshire	
Lincoln William Lloyd Hart Lincoln Hattie May Horne Lincoln Hattie May Horne Lincoln Hattie May Horne Lincoln Research Formula Lincoln	Nov 14	Lincoln	Robert T Hanson		22 W Appr	entice eng	New Hampshire		New Hampshire	1 Archib'd Ferguson
Lincoln William Lloyd Hart Lincoln (23 W USAF Hattie May Horne Lincoln Hattie May Horne Lincoln (23 W At home Loyd Hartie May Horne Lincoln (23 W At home Roman Hattie May Horne Lincoln (23 W At home Roman Hattie May Horne Lincoln (24 W May Horne Lincoln (25 W May Horne May Horne May Horne May Horne May Horne May Horne Lincoln (25 W May Horne May Horne May Horne May Horne May Horne Lincoln (25 W May Horne May May Horne May					_				Massachusetts	Justice of Peace
Lincoln William Lloyd Hart Lincoln 25 W USAF New Hampshire Glee Harold Hart New Hampshire Glad Hart New Hampshire Hattie May Horne Lincoln 23 W At home Vermont Evelyn G Bigelow Vermont			Pauline L Wheeler	Gilford	19 W Stude	ent nurse	New Hampshire	Arlo M Wheeler	Pexas	1 Lincoln
Lincoln William Lloyd Hart Lincoln 25 W USAF New Hampshire Glen Harold Hart New Hampshire Glads A Paschal New Hampshire Glads A Paschal New Hampshire Canada Lincoln 23 W At home Vermont Evelyn G Bigelow Vermont					_			Lillian Morse	Vermont	
Lincoln 23 WAt home Vermont Gladys A Paschal New Hampshire 2 William J Couture Canada Evelyn G Bigelow Vermont 1	Dec 21	Lincoln	William Lloyd Hart		25 W USA		New Hampshire		New Hampshire	1 Archib'd Ferguson
Lincoln 23 WAt home Vermont William J Couture Canada Evelyn G Bigelow Vermont								_		Justice of Peace
			Hattie May Horne		23 W At 1		Vermont	William J Couture		2 Lincoln
					_				Vermont	

Deaths Registered in the Town of Lincoln N. H., for the Year Ending December 31, 1953

Maiden Name of Mother	Carrie Bryant Katherine Elizabeth Laura Ramsdell Adel Richards Saraphin McKay Saraphin McKay Mary Mangan Henrietta Stonehouse Mary Pollard Unknown Egan Aberta Kemp Alice Lutz Unknown
Name of Father	M.Mill blacks th Benjamin Hopkins M.   Woods boss   James Boyle   M.   Woods boss   John J Mayhew   M.   Ramer   Theodore St Hilaire   M.   Fritz Leonard   S.   Woodsman   Fritz Leonard   S.   Laborer   Fatrick Mullahy   John W Nichols   James Doherty   James Doherty
Oolor Single, Female Oolor Single, mar, w. Tangle, mar, w. Single, w. Si	M W M Mill blacks'th MW M Woods boss F W M Housewife M W M Milwright M W M Milwright M W M Milwright M W S Woodsman M W W W Civil eng M W W S Paper maker F W W Housewife F W W M Foreman RR F W W M Foreman F W W M M W W W W W W W W W W W W W W W
Place of Birth	77 Greenville Me 78 Canada 52 New Hampshire 73 Vernont 60 Canada 51 New Hampshire 71 Canada 74 Vernont 61 New Hampshire 61 New Hampshire 63 New Hampshire 63 New Hampshire 78 Nova Scotia 63 New Hampshire 78 Nova Hampshire 78 Nova Scotia 78 Canada 78 Canada
Name and Surname of Deceased	Benjamin Hopkins 57   Greenville Me William P Boyle 78   Canada Martha R Schoff 52   Wew Hampshire Gedeon J St Hilaire 60   Canada Milead Mae McGee 51   New Hampshire 71   Canada Milead Mullahy 96   Wm Kenneth Nichols 41   Vermont Henry Doherty Wm Kenneth Nichols 41   Vermont Henry Doherty William H Strickland 44   New Hampshire 14   E Pogg 18   Canada William E Lakue 93   Canada William Charles Fox 63   New Hampshire Milliam Charles Fox 63   New Hampshire 18   Coorge Edw Cosman 48   Canada
Date of Death	Jan 1 Jan 14 Jan 23 Feb 8 Feb 17 Feb 17 Feb 28 Mar 29 May 28 June 26 June 26



